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2026 Budget

At a Glance

The County budget includes the resources necessary to maintain existing services and service levels. The budget also contains items that address areas of growth and initiatives directed by Council to enhance service levels, increase efficiencies and plan for the future.

The budget includes:

Social and Community Services

- Implementation of the new 10-Year Affordable Housing and Homelessness Prevention Strategy dedicating resources for increasing rental units, rental supplements, secondary/garden suites, preservation of existing units, as well as new rental and supportive housing developments serving a wide range of housing continuum.
- Furthering the work of the County's 10-Point Homelessness Prevention Strategy
- Establish a Quality Assurance and System Resourcing Framework that will focus on continuous improvement and best practices within the system of homelessness prevention services and support.
- Increasing supportive housing units/spaces and diversifying options to achieve improved housing outcomes and reducing reliance on emergency homeless shelters.
- Simcoe County Housing Corporation launch of the new Master Plan including three major affordable housing developments: the continuation of City of Barrie development, Town of Collingwood development, and initial stages of Wasaga Beach development.
- Continuation of the housing opportunity fund for third party developers for increased affordable units.
- Implementation of the Canada-Wide Early Learning and Child Care Agreement, including the implementation of a new cost-based funding formula and targeted system growth of 978 new licensed Child Care spaces.

Health and Emergency Services

- Advocacy, implementation, and potential expansion of Models of Care and Community Paramedicine programs.
- Completion and occupancy of the Waubaushene Paramedic Station and construction of the South West Barrie Post to address changing growth and response expectations. Land searches continue for parcels best situated for response time targets.
- Paramedic Services forecasts call volume growth to be 5.7% in 2026.
- Continued implementation of the Paramedic Medical Priority dispatch System to optimize call deployment, including district focused Incident Response Units.
- Maintain staffing levels to meet the Ministry of Long-Term Care target of four hours, per resident, per day.
- Continue the Simcoe Village Campus Redevelopment in Beeton, Ontario.
- Finalization of the expansion of the Emergency Management department to include support of Municipal emergency response.

Engineering, Planning and Environment

- Major road construction projects include CR 4, CR 21 and CR 22 with related road, bridge, and intersection components as well as Centre Line over Mad River bridge.
- Construction of an Organics Transfer station in 2026 as well as the Severn Transfer Station development.
- Solid Waste Management transition for blue box material to the provincially managed recycling program.
- LINX Transit bus stops will have solar lighting installed which is partially offset with funding secured from the Rural Transit Solutions Fund.
- County-wide transit service delivery review.

Corporate Performance

- Launch of the new Facilities Maintenance and Development department to deliver services with greater efficiency, lower cost and enhanced collaboration.
- Focus on addressing rising software costs, cybersecurity challenges, and network upgrades, while driving modernization through technology and data analytics to meet evolving business needs.
- Update of the Development Charges background study.
- Workforce and succession planning.
- Implement Fleet Management Information System.

General Municipal

- Implement financial strategy for the County's Asset Management Plan.
- Community contributions for Hospital Alliance, Post-secondary capital support and Age-Friendly grant.

Lake Simcoe Regional Airport

- Continued implementation of the Lake Simcoe Regional Airport strategic plan including the Runway Extension project.

Warden, CAO, Clerks and Archives

- Strengthening County governance through strategic planning that emphasizes fiscal responsibility, inclusive decision making, and coordinated service delivery.
- Activities related to the election year.

Service Simcoe

- Continue with Phase I of the museum expansion for the C. Matthews Innovation and Transportation gallery, as well as continued refinement for Council approval of associated interior modifications for Phase 2 and Phase 3.
- In partnership with the Forestry department, identify a location and build a sawmill exhibition building that showcases Simcoe County's historical sawmill and lumber industry.
- Advance the Tourism Craft Beverage Strategy in alignment with tourism goals by engaging directly with operators and incorporating industry best practices and experiences.

Service Partners

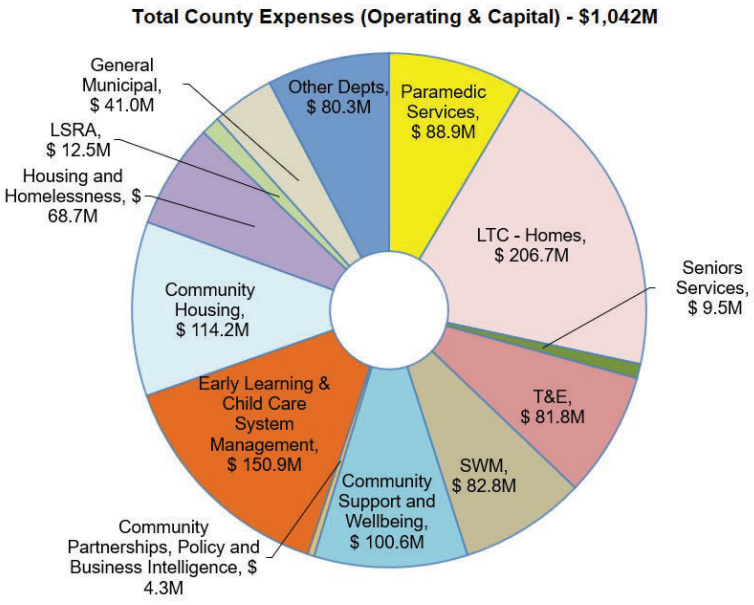
- The 2026 budget Cities contribution reflects the current Municipal Services Management Partnership Agreement. The Service Partners section of the budget represents the Cities contributions calculated using the proposed updated Municipal Services Management Partnership Agreement (MSPA).

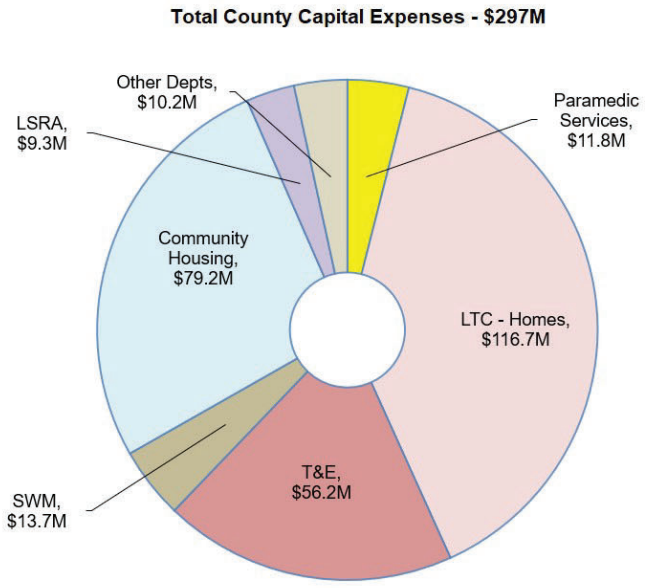
Financial Snapshot

This table summarizes the County of Simcoe high-level year over year budget comparison.

Comparison ($000's)	2025 Budget	2025 Forecast	2026 Budget	2025F vs 2025B $	2025F vs 2025B %	2026B vs 2025B $	2026B vs 2025B %
Operating Revenues	698,961	744,937	745,111	45,976	6.6%	46,150	6.6%
Operating Expenses	(693,478)	(741,945)	(745,111)	(48,467)	7.0%	(51,633)	7.4%
Operating Balance	**5,483**	**2,993**	**0**	**(2,490)**	**-45.4%**	**(5,483)**	**-100.0%**
Capital Expenses	(268,097)	(309,553)	(296,986)	(41,456)		(28,889)	
Capital Financing Requirement	(127,495)	(142,817)	(133,229)	(15,322)		(5,734)	
External Debt	128,991	100,781	151,834	(28,210)		22,843	
Internal Debt	345,329	438,815	538,205	93,486		192,876	

The first graph highlights the County operating and capital expenses breakdown by department. The second graph is a breakdown of the capital expenses only by department.


Total County Expenses (Operating & Capital) - $1,042M
General Municipal, $ 41.0M
Other Depts, $ 80.3M
Paramedic Services, $ 88.9M
LSRA, $ 12.5M
Housing and Homelessness, $ 68.7M
LTC - Homes, $ 206.7M
Seniors Services, $ 9.5M
Community Housing, $ 114.2M
T&E, $ 81.8M
Early Learning & Child Care System Management, $ 150.9M
SWM, $ 82.8M
Community Support and Wellbeing, $ 100.6M
Community Partnerships, Policy and Business Intelligence, $ 4.3M



County Profile

The County of Simcoe delivers a wide variety of programs and services to meet the needs of residents and businesses.

The County is a dynamic community that continues to experience sustained growth. Some key facts about the County of Simcoe are:

- Upper tier municipality consisting of 16-member municipalities
- Largest County in Ontario based on population from the 2021 census
- Third largest County in Ontario based on physical size
- Owns and manages 33,680 acres of County forests
- Borders on 500 km of shoreline
- Maintains 1,837 lane km of County roads, 205 bridges and structures, and 61 major signaled intersections
- Plays host to over nine million visitors annually
- Employs more than 2,100 full and part-time people

County of Simcoe - Council

County Council

The County of Simcoe Council acts as the decision-making body for the organization.

County Council is composed of the mayors and deputy mayors of each of the sixteen towns and townships located within Simcoe County. The Warden is the head of government for the County and is elected by his and her peers on County Council. The Office of Warden is a two-year term. The warden is elected at an Inaugural meeting of County Council held in December in the first and the third years of every term of Council.

All members of County Council sit as Committee of the Whole. Members of Council are also appointed to various internal and external committees and boards, such as the Accessibility Advisory Committee, Audit and Finance Committee, Economic Development Sub-Committee, the Children's Aid Society and the Local Health Integration Networks.

Land Acknowledgement

The County of Simcoe acknowledges that the land on which we gather today is the traditional territory of the Anishinaabek Nation, which includes the Ojibwe, Odawa, and Pottawatomi Nations, collectively known as the Three Fires Confederacy.

We also recognize the Huron-Wendat, who occupied these lands prior to the middle of the 17th century.

We embrace the enduring presence of the Indigenous Peoples of this region including the Chippewa Tri – Council First Nations, comprised of the Beausoleil First Nation, the Chippewa's of Rama, and the Georgina Island First Nation.

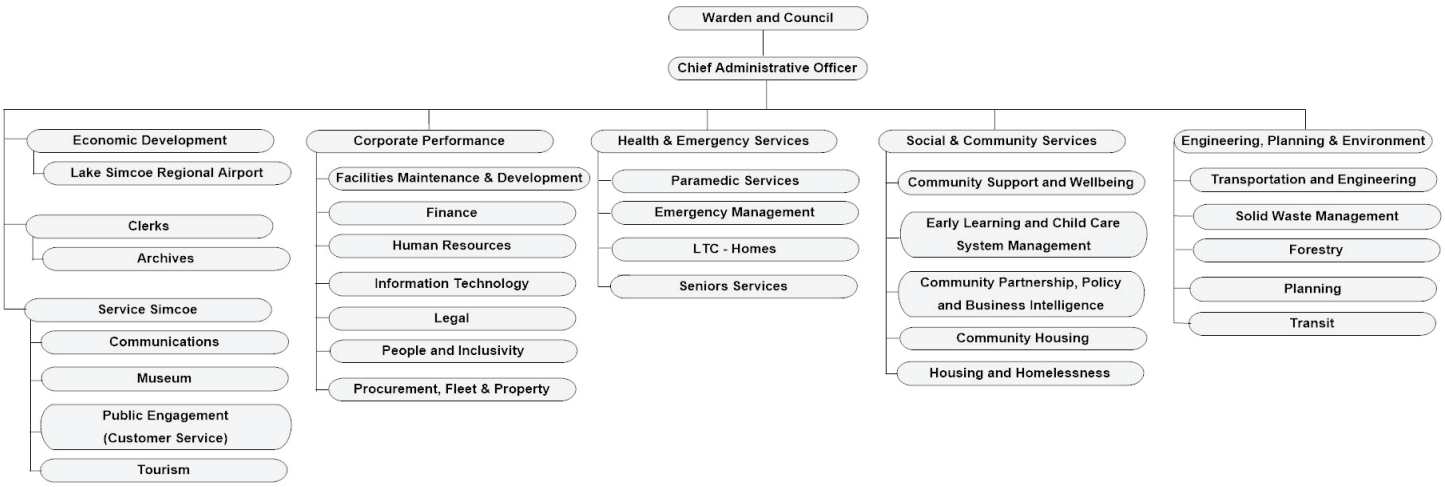
We would also like to recognize the diverse Métis and Inuit communities within our region.

The County of Simcoe is dedicated to honoring Indigenous history and culture and committed to coming together to heal, create future prosperity, respect and understanding in all our communities.

Organizational Structure

The County of Simcoe is organized into major areas: (Warden, CAO, Clerks and Archives), (Economic Development), (Lake Simcoe Regional Airport), (Service Simcoe), (Corporate Performance), (Health & Emergency Services), (Social & Community Services) and (Engineering, Planning & Environment). Each area includes departments covering specific services or supports.

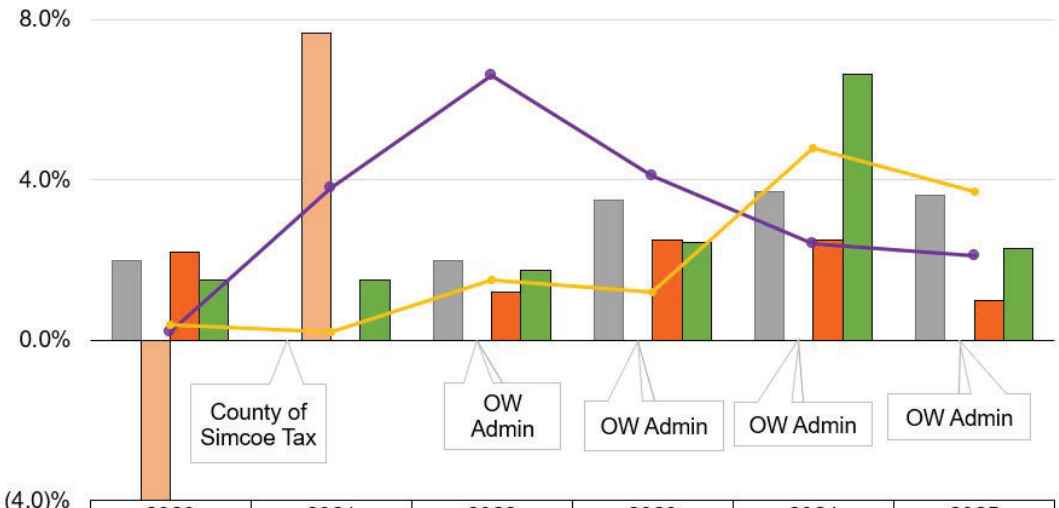
County of Simcoe
Organizational Structure



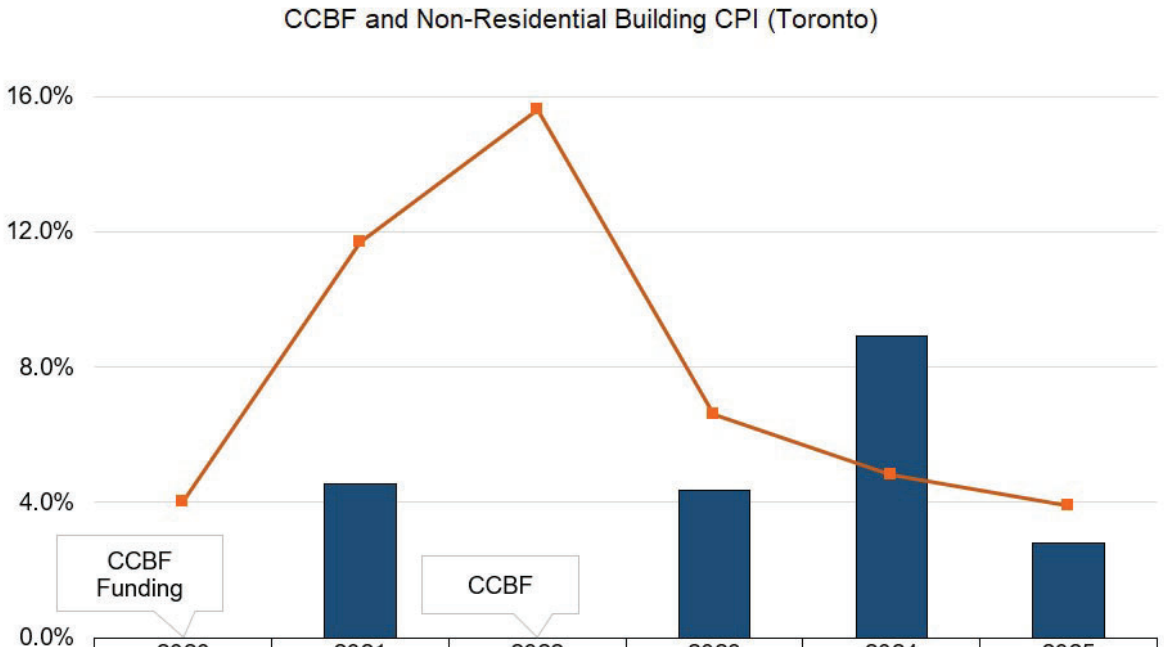
General Economic Index

Economic environment refers to external factors that influence the habits of consumers and businesses. Listed in the below graphs are indexes as well as cost related trends and population growth.

*Years 2021-2024 are actuals, year 2025 is the 2025 budget data.

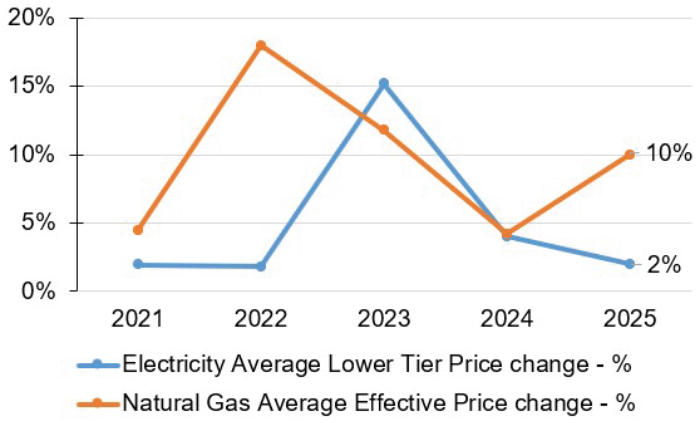


	2020	2021	2022	2023	2024	2025
County of Simcoe Tax Rate Increase	2.0%	0.0%	2.0%	3.5%	3.7%	3.6%
OW Admin Funding	(10.8)%	7.7%	0.0%	0.0%	0.0%	0.0%
Rent Geared Income(RGI) Rent increase	2.2%	0.0%	1.2%	2.5%	2.5%	1.0%
LTC - Homes - Level of Care Funding	1.5%	1.5%	1.8%	2.5%	6.6%	2.3%
CPI (Ontario) % Growth	0.2%	3.8%	6.6%	4.1%	2.4%	2.1%
County Salary and Benefits adjustments	0.4%	0.2%	1.5%	1.2%	4.8%	3.7%

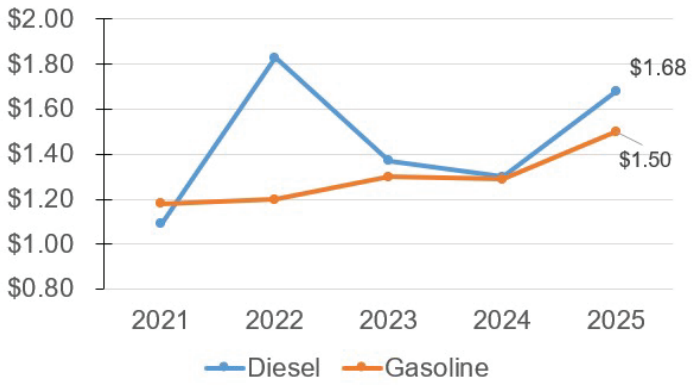


	2020	2021	2022	2023	2024	2025
CCBF Funding Increase	0.0%	4.5%	0.0%	4.3%	8.9%	2.8%
Non-Residential Building CPI	4.0%	11.7%	15.6%	6.6%	4.8%	3.9%

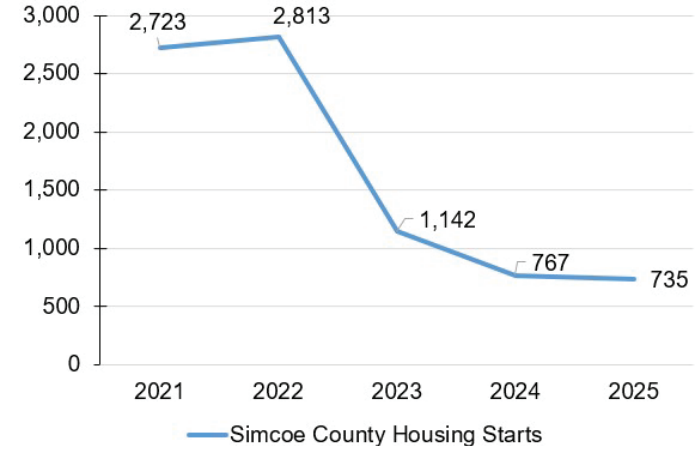
Electricity and Natural Gas rates



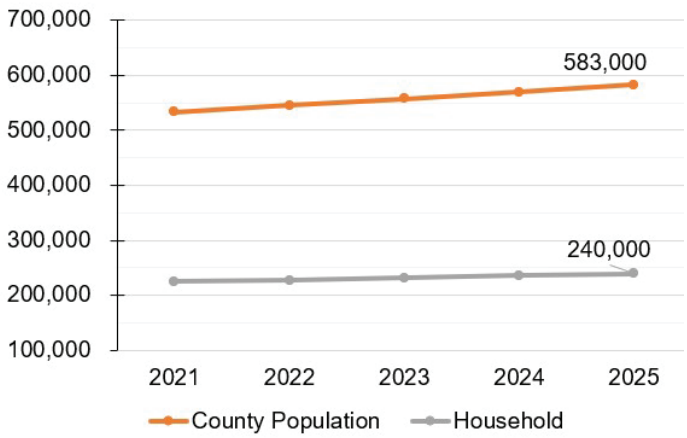
Diesel and Gasoline estimated cost/litre



Housing Starts - excludes Barrie and Orillia



County of Simcoe population and household includes Barrie and Orillia



Financial Policies

The County has adopted several policies over time to help guide financial decisions. These policies guide County Staff in making sound and strategic decisions in relation to the County's fiscal responsibilities. Listed below are some of these key policies.

Asset Management policy

The asset management policy formalizes the County's commitment to asset management, aligns its asset management actions with strategic goals, plans and objectives, and provides direction to guide Council, management, and staff on strategic investment decisions. This policy supports the County in focusing its asset management efforts on managing condition, service levels and risks, addressing asset priorities, and meeting short and long-term needs within the bounds of possible funding. Proceeds from the sale of assets will be transferred to the appropriate asset management reserve.

Investment, Cash Management and Debt policies

The investment policy defines the guidelines to ensure County funds generate additional value through interest and investment yields. The debt policy sets the limits for the use of debt to remain financially flexible and avoid the high cost of interest. The County has not set an internal debt limit as historically the debt levels are well below the allowable provincial Annual Repayment limit of 25% of own source revenues.

Procurement policy

The procurement policy covers the procedures, regulations and authority requirements surrounding the acquisition of all goods and services, tangible capital assets and equipment, the inventory management of assets, the disposal of all surplus, donated and scrap assets, and the use of purchasing cards within the Corporation of the County of Simcoe.

Reserve policy

Highlights the threshold and limits for reserve contribution, targets, and funding sources. The policy also highlights the intended use of each reserve to ensure sufficient funds are available to meet the County's short and long-term obligations and be able to respond to unplanned events.

Tangible Capital Asset policy

The purpose of the TCA policy is to prescribe the accounting treatment of Tangible Capital Assets. Specifically, the TCA policy outlines the capitalization thresholds, asset useful lives, amortization method and disposal/write down treatment by asset class. The policy ensures; a consistent and accurate accounting treatment of asset related expenditures, effective asset management processes, fiscal responsibility and accountability, improved information to support long-term budgeting and that asset accounting complies with PSAB 3150.

Budget Framework

The County is committed to delivering core services to meet the growth in demand, enhancing programs and services while balancing the financial burden to the taxpayers.

This commitment is addressed annually through budget deliberations. Council decides on the overall level of services, the types of programs, the infrastructure, and long-term investments necessary to support the growing community while preserving a valued lifestyle affordable to its residents.

The annual budget is a strategic planning document whereby the financial resources of the County are allocated to various programs and services to achieve the County of Simcoe's priorities and reflects the needs of residents. The budget establishes service levels, program offerings, replacement schedules as well as capital improvements. It also determines the amount of taxes to be collected from residents and businesses.

Balancing the need to provide core services to an expanding population with the desire to pursue new opportunities presents a challenge due to limited revenue sources. County staff have maximized other sources of revenues to support Simcoe County's history of maintaining low tax rates through a strong user pay for service and growth pays for growth philosophy.

Where appropriate, service fees and charges have been introduced or increased and services have been aligned with the needs of the growing community.

Multi-year financial planning in addition to the annual budgeting process ensures current and future impacts associated with decisions are understood and identified.

Council is required to approve a balanced budget for the calendar year (Jan 1 to Dec 31), before property taxes can be billed.

The operating budget includes annual expenditures for staff, materials, services, debt servicing, reserve activity, taxation, subsidies, and program costs. The capital budget identifies approved projects and their revenues and costs.

Recurring expenditures are funded from recurring sources of revenue. Non-recurring expenditures are funded from reserves or purpose specific funding. During the budget development process, Council will consider staffing, operational and capital expenditures to increase efficiencies and effectiveness.

Ontario Municipalities are not permitted to budget an operating deficit. Any operating surplus at the end of the year is allocated as per Council's direction during the strategic plan discussions.

Council and Management receive, on a regular basis, financial status reports on spending against budget and forecast to year-end.

The County of Simcoe strives to provide good value for tax dollars and works to enhance value for taxes by monitoring the efficiency and effectiveness of services.

Budget Process

The challenge of the budget process is to meet the many and varied needs of residents and businesses at a cost that is reasonable to County taxpayers.

The primary purposes of the County of Simcoe's budget are to:

- Set out the program of services provided by the County, their purpose, and planned costs.
- Provide a method of controlling expenditures.
- Forecast revenues and funding to support services to the communities.
- Support and facilitate achievement of long-term plans and objectives.

The budget process covers the base budget, growth and enhancements to service levels.

Base Budget	Service Growth	Enhancements
1) Costs required to maintain existing service levels 2) Mandatory and/or legislative 3) Non discretionary costs imposed by others 4) Carry over projects 5) Costs from prior year commitments	1) Costs required to maintain existing service levels for the increasing population 2) Funding of new initiatives by development charge revenues and property taxes identified by assessment growth. 3) Long term financing strategies	1) New service or enhanced service levels 2) Funding to cover the costs of providing these services that depend on property taxes and growth in the assessment base that may lag the timing of the expenses.

The budgeting process is an integral component of the cycle of planning, budgeting, forecasting, measuring activities and results. The foundation of these forward-looking processes are the County's strategic objectives and long-term business plan. By remaining focused on these strategic initiatives, we ensure that the Corporation's plans, budgets, and forecasts reflect the actions and activities necessary to achieve the strategic objectives and targets.

The County of Simcoe updates the strategic plan annually which serves as a framework by which County departments, agencies and other municipal partners can align their goals and strategies, thereby making budgetary decisions more consistent, sustainable and transparent.

Growth continues to be a primary driver of the budget with the majority of the projects targeted for new capital infrastructure to address capacity and development demands. However, emphasis is placed on maintaining the County of Simcoe's infrastructure and providing for its eventual replacement to Ontario Provincial Standards.

Several master plans drive the development of the budget. Included are:

- Affordable Housing and Homelessness Prevention Strategy
- Ambulance Act
- Asset Management Plan
- Child Care and Early Years Act, 2014
- County of Simcoe Strategic Plan
- Development Charge Act
- Development Charge Background Study
- Environmental Protection Act
- Forestry Management Plan
- Housing Service Act
- Lake Simcoe Regional Airport Strategic Plan
- Long Term Care Act
- Long Term Financial Plan
- Ontario Planning Act
- Ontario Works Act
- Simcoe County Official Plan
- Solid Waste Management Strategy
- Transit Feasibility and Implementation Study
- Transportation Master Plan

Budget Review

The budget review requires each department to meet with their Financial Controller and prepare a budget that ensures all relevant budgeting principles follow Generally Accepted Accounting Principles (GAAP).

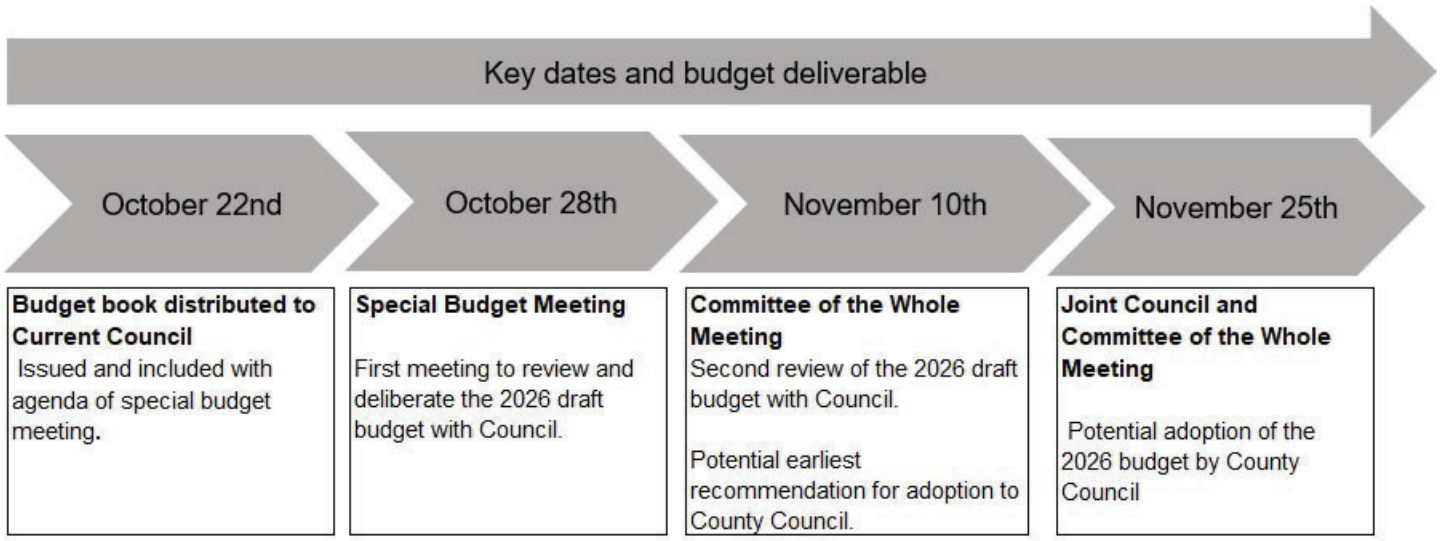
The department budget outlines the associated revenues and expenditures, net operating balance, net capital requirement and the total department requirement.

Changes to operations, staffing complements and capital projects require an expenditure request form. All requests must support the County's strategic plan and each department's mandate. Executive Management reviews, challenges and assesses each proposal.

Once the reviews are complete, the budget is presented to the Committee of the Whole. The Committee of the Whole provides comments and direction to staff for any adjustments. The Committee of the Whole refers the budget to County Council with their recommendations for review and final approval.

Key Dates and Budget Deliverables

The 2025 calendar dates represent the dates and actions associated with the delivery and approval of the 2026 budget.


Key dates and budget deliverable
October 22nd
October 28th
November 10th
November 25th
Budget book distributed to Current Council
Issued and included with agenda of special budget meeting.
Special Budget Meeting
First meeting to review and deliberate the 2026 draft budget with Council.
Committee of the Whole Meeting
Second review of the 2026 draft budget with Council.
Potential earliest recommendation for adoption to County Council.
Joint Council and Committee of the Whole Meeting
Potential adoption of the 2026 budget by County Council

Key Inputs

Plans, Acts and Regulations

The budget reflects the strategic initiatives and investment for the County of Simcoe. Several planning processes, multi-year Master Plans and Acts, in addition to Ministry regulations, drive the development of the budget. Major elements include:

- Affordable Housing and Homelessness Prevention Strategy
- Ambulance Act
- Child Care and Early Years Act,2014
- County of Simcoe Strategic Plan
- Development Charge Act
- Development Charge Background Study
- Economic Development Strategy
- Environmental Protection Act
- Forest Management Plan
- Housing Services Act
- Lake Simcoe Regional Airport Strategic Plan
- Long Term Care Act
- Long Term Financial Plan
- Ontario Planning Act
- Ontario Provincial Standards
- Ontario Works Act
- Simcoe County Official Plan
- Solid Waste Management Strategy
- Transit Feasibility and Implementation Study
- Transportation Master Plan

Economic Outlook

For 2025, the credit rating firm Standard and Poor's Financial Services LLC, provided the following rating for the County of Simcoe: affirmed AA+ credit rating with a negative outlook.

The rating reflects Standard and Poor's assessment of the County's economy and budgetary performance. The negative outlook recognizes that the county's major construction projects will pressure its liquidity position and require additional debt.

Provincial Subsidies

The County assumes that provincial subsidies will continue at the current known and committed level as a major source of operating revenue. The costs of providing provincially mandated services are based on Ministry regulations and guidelines.

Corporate Climate Action Plan (CCAP)

The County has committed, via the Council approved Corporate Climate Action Plan (CCAP), to reduce corporate greenhouse gas (GHG) emissions by 44% below 2021 levels by 2030, and to achieve Net Zero corporate greenhouse gas emissions by 2050.

Asset Management Plan

Ontario municipalities must develop asset management plans to meet provincial regulatory requirements. The County has an asset management plan that outlines the state of the local infrastructure including an asset inventory list identifying various attributes of an asset such as the asset condition and replacement cost estimates. The Asset Management Plan provides desired level of service, an asset management strategy, and a financing strategy.

The County Asset Management Plan utilizes a risk assessment model based on an asset condition index and service impact to assist in the prioritization of assets across the County. Based on this model, an asset tagged with the risk rating of medium/high may be considered for replacement because of its potential impact on the County's level of service.

Development Charges and Reserve Funds

Development Charges are fees imposed on development projects to pay for increased costs arising from growth-related development in the County. The rates for these fees are developed based on the growth forecasts and needs requirements within the County. Various long-term plans have been utilized to develop future rates, including the Transportation Master Plan and the Official Plan.

A requirement of the Public Sector Accounting Standards of the Chartered Professional Accountants of Canada (CPA Canada) is that obligatory reserve funds must be reported as deferred revenue. This requirement restricts how these funds may be used and under certain circumstances, how these funds may need to be refunded. Monies received from payment of Development Charges under the Development Charge By-Law are maintained in specific reserve funds and interest is allocated to each of the reserves increasing their balances.

Debt Capacity

A Municipality may only issue new debt provided that the projected financial charges related to the outstanding debt will be within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs. This limit is set at 25% of a Municipality's own source revenues less debt charges and financial commitments.

The County has a current debt service capacity of $60M available per year for payments relating to debt and financial obligations under provincial guidelines based on the 2023 Financial Information Return. This would allow additional borrowing if needed.

The additional borrowing which the County of Simcoe could undertake over a 5 year, 10 year, 15 year and 20 year period is illustrated below at 5% interest rate, for information purposes only.

Period In Years	Maximum Borrowing ($M)
20	753.7
15	627.7
10	467.0
5	261.8

Basis of Accounting and Budgeting - Financial Principles and Approach

Basis of Accounting and Budgeting

The County of Simcoe's financial statements are prepared and presented in accordance with Generally Accepted Accounting Principles (GAAP) for local governments as recommended by the Public Sector Accounting Board (PSAB). The County of Simcoe follows the accrual basis of accounting, which recognizes revenues when they are earned and expenses when they are incurred rather than when a payment is made or received.

The County also utilizes a budgeting and reporting software that provides a central repository for the County's budgeting and planning requirements. This enhances consistency in budgeting methods, assumptions, and data integrity among the divisions.

Financial Principles and Approach

The County's approach to financial management is to balance bottom line concerns with longer term financial planning for sustainable service delivery.

The principles followed in the preparation of this budget are:

1. Ensure long-term financial sustainability

- Determine on a multi-year basis the financial requirements for operating and capital needs.
- Identify any funding gap between revenues and expenditures.
- Ensure there are sufficient revenues to meet long-term operating and financial requirements and balance spending with revenues.
- Plan for the replacement of assets and maintenance of assets through asset management and replacement reserves
- Maintain existing service levels.
- Keep tax levy impact within cost indices.

2. Deliver services in a cost-effective and efficient manner

- Ongoing reviews of programs on a regular basis to ensure services are delivered in a cost-effective and efficient manner.
- Identify and implement efficiencies.
- Provide sustainable service levels.

3. User Fees

- Ensure that user fees recover program operating costs.

4. Manage capital assets to maximize long-term community benefit

- Maintain the County's assets in a 'state of good repair' in accordance with the Asset Management Plan

5. Implement a capital funding plan to address the County's requirements

- New asset requirements
- Develop debt financing program to address the County's capital needs.
- Ensure debt terms are consistent with the life of the asset.

6. Maintain reserves at appropriate levels

- Establish reserves to provide funding for future assets

7. Prudent investment management

- Invest the County's reserves to achieve optimum return within appropriate risk tolerances.

County View

Assumptions

The annual budget is derived by determining the yearly needs of the County. These needs or costs are the expenditures, which are offset by the money that comes into the municipality, known as revenue. The revenue is generated through different streams such as provincial subsidies, service partner contributions, user fees, miscellaneous income, grants, reserves, capital funding and the county levy. The County builds its budget based on assumptions to create projections and an estimated view.

- Tax Levy increase will be 1.5% to support asset management plan and 2.0% to support existing service level and capital contribution for a total of 3.5% in the budget.
- Based on the five-year trend, the annual assessment growth is estimated at 2%.
- Supplementary Taxation net of write-offs is estimated at $2.6M based on the five-year trend.
- General inflation rate of 2% have been applied to most expenditure types.
- Certain expense types have been updated to reflect current inflationary pressures:
  - Electricity and Natural Gas - 2% , Water - 3% and Gasoline and Diesel - 2%
- Salaries & Benefits are based on current contracts and non-union compensation plan.
- As a major source of revenue, Provincial subsidies are assumed to continue at the current known and committed levels.
- Costs of providing provincially mandated services are based on Ministry regulations and guidelines and have been increased to reflect a 2% inflation factor. Excluding inflation factor, costs remain the same to maintain programs at current service levels.
- Contribution to reserves based on reserve by-laws in addition to current studies and future capital requirements.
- Provision of 1% of the levy set aside for Economic Development
- Infrastructure Ontario indicative rate 4.44%. (As of Sept 25, 2025 – 20-year rate).
- Non-Residential Building Construction Price Index annual increase of 3.9%.
- Cost sharing with the cities of Barrie and Orillia are estimated based on the current Municipal Services Management Partnership Agreement.
- Staffing requirement for FTE’s have been projected to meet departmental objectives.
- Development charge receipts based on the current unit counts with an incremental increase over 5 years to align with the 2022 development charge background study forecast.
- Debt servicing costs will be phased in for Simcoe Village and the Barrie Affordable Housing Development beginning in 2026.
- The Asset Management Plan identifies assets to be reviewed and prioritized for renewal, rehabilitation, or replacement. Based on a comprehensive review, the County of Simcoe has prioritized the asset management projects in the 2026 budget.
- Community Contributions:
  - Hospital Alliance - $3M, Post-secondary funding - $1.5M and Age Friendly grant - $600K

- Provision of 1% of the levy set aside for strategic land purchases.

Operating Revenues Summary

This table shows the total County year over year budget and forecast changes for operating revenue.

Operating Revenues ($000's)

	2025 Budget	2025 Forecast	2026 Budget	2025F-2025B Change($)	2026B-2025B Change($)
Subsidies	368,728	406,407	389,423	37,679	20,695
County Levy	224,572	225,024	237,434	451	12,862
Service Partners	34,195	35,612	35,040	1,417	846
User Fees	50,440	50,914	53,400	474	2,960
Miscellaneous Income	6,764	7,130	10,424	366	3,660
Transfer from Reserve	14,262	19,850	19,390	5,588	5,128
Grand Total	**698,961**	**744,937**	**745,111**	**45,976**	**46,150**

Property Taxation

Each year County Council is responsible for making tax policy decisions that are sensitive to local needs and priorities. Those decisions define the local property tax landscape.

Assessment valuations reflect changes in real estate market conditions that are driven by economic factors, demographics, etc. Generally, valuation reflects the impact of reassessment which involves updating the current assessed value of properties to reflect a more recent effective valuation date.

The impact on the tax rate and the taxes paid by an individual property owner will vary depending on the property's new assessment applied by Municipal Property Assessment Corporation (MPAC) relative to the average assessment and the four-year phase-in provisions.

These types of assessment changes will not affect municipal revenue because tax rates must be restated. They will however affect the overall distribution of the tax burden among taxpayers as rates of valuation change vary by class.

Property taxes are collected and administered by the local area municipality in which the property is located. The County collects its taxes by providing a tax requisition to member municipalities who levy separate tax rates for County purposes. The County sets tax ratios and tax rates to raise the property tax amount from its member municipalities.

Property taxes are charged to property owners according to the assessed value of each property. The value of the property assessment is determined by the Municipal Property Assessment Corporation (MPAC). MPAC is an independent body established by the Ontario Property Assessment Corporation Act.

County Levy Detail

The 2026 County Levy reconciliation and description of each component is outlined in the following table.

Components	$000's	Description
2025 Levy Budget	$224,572	The County Levy estimate included in the 2025 budget
2025 Supplementary Taxes, Heads & Beds, Linear Acreage	(3,608)	2025 Supplementary taxes, Heads & Beds and Linear Acreage amount
2025 Property Asset/Additions Adjustment	451	Adjustments made to reflect the actual 2025 returned roll property changes (asset/additions and deletions). This amount does not increase the taxes for the current taxpayer.
2025 Levy adjusted for the 2025 returned roll property changes - assets/additions	**$221,416**	**This reconciles the 2025 budget to the 2025 tax ratios and tax rate by-law levy estimate.**
2026 Property Asset/Additions Estimate	4,428	Estimated at 2% growth, the property asset/additions are based on a 5-year historical trend of assessment revenue growth provided by MPAC. This amount does not increase the taxes for the current taxpayer.
Sub-total Levy and Property asset/addition estimate	**225,844**	
2026 Property Tax Increase (Operating and Capital contribution)	4,517	2026 property tax rate increase is set at 2% to fund operating balance and capital increases.
2026 Property Tax Increase (Asset Management)	3,388	2026 property tax rate increase is set at 1.5% to support asset management requirements.
2026 Annual Levy Base	**$233,749**	**Used for the 2026 tax rate by-law levy estimate.**
2026 Supplementary Taxes	3,577	Supplementary taxes are non-recurring and are the result of growth related assessments/taxes received within the calendar year. Supplementary taxes are estimated based on a 5 year historical trend. This amount does not increase the taxes for the current taxpayer.
2026 Heads & Beds and Linear Acreage	109	Heads & Beds: these are payments in lieu of taxes for provincial institutions such as public hospitals, universities, community colleges, and correctional facilities. Linear acreage: this property taxation is for certain Railway, Power & Utility Lands as defined by the Municipal act.
2026 County Levy Budget	**$237,434**	

Your Tax Dollars

The following table illustrates the breakdown of the $237.4M County Levy budget by the major service area.

Your Tax Dollars			
Levy Support Area	**% of Tax Dollars**	**($000's)**	**$per $100K Residential Assessment Value***
Community Housing	5.6	13,227	17.90
Community Support and Wellbeing	2.4	5,671	7.67
Community, Partnerships, Policy and Business Intelligence	0.9	2,146	2.90
Early Learning & Child Care System Management	1.5	3,471	4.70
Housing and Homelessness	6.8	16,088	21.76
Paramedic Services	12.6	29,935	40.50
LTC - Homes/Seniors Services	7.4	17,584	23.79
Planning	1.8	4,391	5.94
Solid Waste Management	25.1	59,538	80.55
Transit	2.3	5,491	7.43
Transportation and Engineering	11.0	26,066	35.26
Economic Development	1.8	4,229	5.72
Lake Simcoe Regional Airport	0.9	2,172	2.94
Administrative and Statutory Support**	6.5	15,504	20.98
General Municipal Services***	13.4	31,921	43.19
Total	**100.0**	**237,434**	**321.22**

* All numbers are rounded

** CAO, Clerks, Service Simcoe, Corporate Performance, Forestry, Emergency Management

*** SMDHU, MPAC, Age Friendly Grant, Educational Support, Strategic land purchase

Reserve Usage

The below table outlines the usage of reserves for both operating and capital projects

Reserve ($000's)	Operating	Capital	Total	Transfer From Reserves breakdown Description
Waste Management Contingency	0	6,731	6,731	**Capital**: - Partially funding the Oro organics transfer building, $468K solar panel projects at waste management sites
Museum Contingency	60	0	60	**Operating:** - Bi-annual gallery refresh
Homes Contingency	696	278	974	**Operating:** - $178K against stabilization fund to offset transition in assessment tool reporting. - Various smaller building and equipment replacement that do not meet the County of Simcoe's Tangible Capital Asset Policy to qualify as capital. **Capital:** - $278K Capital related building and equipment replacement for Seniors Services.
General Contingency	4,455	0	4,455	**Operating**: - General Municipal - $2.8M to offset operating costs, $1.5M for Lakehead University - Economic Development - $100K Aerospace development fund, - HR - $30K Employee health and safety initiative.
Simcoe Village	0	170	170	**Capital**: - Greenhouse project (included in bldg and equip, not unique request)
Roads Contingency	0	360	360	**Capital:** - Solar projects at Beeton and Creemore garages
Paramedic Contingency	0	50	50	**Capital:** - $40K Station security cameras, $10K spare equipment (stair chair & bariatric stair chair)
Economic Development & Planning	160	4,800	4,960	**Operating**: - Economic Development - $120K for an Economic Development Strategy update and $40K for an outbound mission. **Capital**: - $4.8M to partially fund the Lake Simce Regional Airport runway extension project
Social Services	1,178	174	1,352	**Operating**: - $1.2M Children Services prior year savings earmarked to offset future budget increases **Capital**: - $174K County share of Blake Street Supportive Housing design
Social Housing	1,000	9,520	10,520	**Operating**: - County share of Non Profit provider loans **Capital**: - Proceeds of Disposition for Barrie Affordable Housing Development
Forest	1,722	406	2,128	**Operating:** - Fund forestry management costs as required by the Forestry By-Law. **Capital:** - $308K funding the Forestry Sawmill building at the Museum, $98K vehicle replacement
Georgian Village Suites - Residents	44	50	94	**Operating:** - Various smaller building and equipment replacement that do not meet the County of Simcoe's Tangible Capital Asset Policy to qualify as capital. **Capital:** - Building and equipment replacement for GV Life Lease Suites.
Hospital Alliance	3,000	0	3,000	**Operating**: - Annual hospital alliance funding.
Asset Management - Core	0	1,866	1,866	**Capital:** - Transportation and Engineering - $1.9M for various bridge, culvert, and roads construction projects
Asset Management - Facilities	3,347	5,669	9,016	**Operating:** - $3.3M County share of Asset Management Plan operating requirements **Capital:** - SCHC - $2.9M County share of Asset Management Plan capital requirements - PFP- $882K Administration Building AM requirements - LTC - Homes - $718K County share of Asset Management Plan capital requirements - SWM - $566K site remediation and paving - Archives - $384K building automation system - Paramedics - $70K County share of Asset Management Plan capital requirements - Transportation and Engineering - $66.3K roads garages building components - Lake Simcoe Regional Airport - $19.5K water system improvements
Asset Management - Fleet	0	9,742	9,742	**Capital:** - Transportation and Engineering - $3.8M various fleet and heavy equipment replacements - SWM - $3.7M various fleet and heavy equipment replacements - Paramedics - $1.6M various fleet and heavy equipment replacements - EM - $449K Generator - FM&D - $105K Maintenance van - Tourism - $90K Van replacement - PFP - $55K Mechanic van

Reserve Usage

The below table outlines the usage of reserves for both operating and capital projects

Reserve ($000's)	Operating	Capital	Total	Transfer From Reserves breakdown Description
AM - Other Reserve	0	3,653	3,653	**Capital:** - Transportation and Engineering - $1.1M generator replacements - IT - $900K Infrastructure improvements - Paramedics - $724.4K scheduling software - Museum - $520.2K generator replacement - LTC - Homes - $318.4K various other equipment replacements - Lake Simcoe Regional Airport - $66.3K equipment replacements
Various Other Reserves/Funds	178	51	229	**Operating/Capital**: Mostly LTC-Homes resident reserve
Total Transfer from Non-DC Reserve/Reserve Funds	**15,841**	**43,519**	**59,360**	
Development Charges	3,550	50,850	54,400	**Operating:** - Transportation and Engineering - $2.8M to fund debenture payment - Planning - $722K in various growth related studies **Capital:** - Transportation and Engineering - $25.2M in various construction projects - LTC - Homes - $20.4M Simcoe Village Campus Redevelopment - Paramedics $3M station builds; $375K Fleet Additions - SWM - $1.7M Oro- Organics Transfer Building, $63K site paving, $197K curbside collection carts
Total Transfer From Reserves	**19,390**	**94,369**	**113,759**	

Operating Expenses Summary

This table shows the total County year over year budget and forecast changes for operating expenses.

Operating Expenses Summary ($000's)

	2025 Budget	2025 Forecast	2026 Budget	2025F-2025B Change($)	2026B-2025B Change($)
Client Benefit	(268,149)	(300,581)	(295,421)	(32,431)	(27,272)
Salaries and Benefits	(216,850)	(218,638)	(232,426)	(1,788)	(15,576)
Administration	(34,325)	(34,811)	(32,986)	(486)	1,339
Facilities	(28,220)	(31,069)	(30,995)	(2,848)	(2,775)
Cost of Service Delivery	(113,701)	(124,103)	(116,395)	(10,402)	(2,694)
Transfer to Reserve	(32,233)	(32,743)	(13,404)	(510)	18,829
Transfer to Reserve - AM	0	0	(23,485)	0	(23,485)
Grand Total	**(693,478)**	**(741,945)**	**(745,111)**	**(48,467)**	**(51,633)**

Salaries and Benefits

The County employs more than 2,100 full and part-time employees including seasonal staff which equates to approximately 1,931 Full Time Equivalent (FTE) staff.

An FTE is calculated by determining the total staffing hours required to provide the service and dividing by a full-time employee work hours.

The staffing summary by department table illustrates the number of FTE staff members required to deliver services to residents in 2026. It also highlights the financial impact associated with the 2026 staffing requests.

Details regarding staffing changes and staffing requests are included in the Department Budgets section.

Salaries and Benefits have increased by $15.6M (7.2%) over the 2025 budget.

This increase consists of the following:

- 2025 In-year Council approved FTE's total $860K with a net County impact of $44K. The FTE increases were in Social and Community Services - $736K, Corporate Performance - $109K, and Engineering, Planning and Environment - $15K.
- 2026 staffing requests total $4.2M with a net County impact of $2.8M. This amount represents a net staffing change of 35.7.
- 2026 compensation & benefit adjustments total $10.5M. Compensation and benefit adjustments encompass COLA, salary progression, performance, union contracts and benefits increase.

Salaries and Benefits Summary ($000's)	2025 Budget	2026 Salaries and Benefits Chang Budget	$ +/-	%
Total Salaries and Benefits	216,850	232,426	15,576	7.2%
2025 In Year Council Approved FTE's			860	0.4%
2026 Staffing Requests			4,200	1.9%
2026 Salaries and Benefits Adjustments			10,516	4.8%

Staffing Summary by Department

The table summarizes the FTE count by department. It also highlights the gross salaries and benefit costs and the net County Impact costs. Further details are included in the Department Budget section.

	2025 FTE Budget	2025 In-Year Approved / End of Contract	2026 Request - Temp	2026 Request - Perm	2026 - Total FTE	2026 Gross Salaries and Benefits ($000's)	2026 Net County Impact ($000's)
Social and Community Services	**267.7**	**5.0**	**1.0**	**8.8**	**282.5**	**1,422**	**424**
Community Support and Wellbeing	130.7	1.0	0.0	0.0	131.7	0	0
Early Learning and Child Care System Management	35.2	1.0	0.0	0.0	36.2	0	0
Community Partnerships, Policy and Business Intelligence	10.0	1.0	0.0	3.8	14.8	641	361
Community Housing	64.7	4.5	1.0	2.0	72.2	399	63
Housing and Homelessness Services	27.1	(2.5)	0.0	3.0	27.6	382	0
Health and Emergency Services	**1,135.7**	**0.0**	**0.0**	**15.3**	**1,151.0**	**1,834**	**1,384**
Paramedic Services	318.1	0.0	0.0	8.0	326.1	1,255	903
Emergency Management	4.3	0.0	0.0	1.0	5.3	126	126
LTC - Homes	722.9	0.0	0.0	6.3	729.2	454	356
Seniors Services	90.4	0.0	0.0	0.0	90.4	0	0
Engineering Planning and Environment	**221.7**	**0.3**	**0.0**	**1.0**	**223.0**	**164**	**164**
Transportation and Engineering	91.4	0.0	0.0	0.0	91.4	0	0
Solid Waste Management	97.5	0.0	0.0	0.0	97.5	0	0
Forestry	10.5	0.3	0.0	0.0	10.8	0	0
Planning	15.8	0.0	0.0	1.0	16.8	164	164
Transit	6.5	0.0	0.0	0.0	6.5	0	0
Warden CAO Clerks and Archives	**18.6**	**0.0**	**0.0**	**1.0**	**19.6**	**154**	**154**
Archives	8.0	0.0	0.0	0.0	8.0	0	0
CAO	3.3	0.0	0.0	1.0	4.3	154	154
Clerks	7.3	0.0	0.0	0.0	7.3	0	0
Economic Development	**7.0**	**0.0**	**0.0**	**0.5**	**7.5**	**39**	**39**
Lake Simcoe Regional Airport	**12.1**	**0.0**	**0.0**	**0.5**	**12.6**	**39**	**39**

	2025 FTE Budget	2025 In-Year Approved / End of Contract	2026 Request - Temp	2026 Request - Perm	2026 - Total FTE	2026 Gross Salaries and Benefits ($000's)	2026 Net County Impact ($000's)
Service Simcoe	**56.5**	**0.0**	**0.0**	**1.6**	**58.1**	**63**	**63**
Communications	14.0	0.0	0.0	0.0	14.0	0	0
Museum	20.5	0.0	0.0	1.6	22.1	63	63
Public Engagement	14.7	0.0	0.0	0.0	14.7	0	0
Tourism	7.3	0.0	0.0	0.0	7.3	0	0
Corporate Performance	**169.7**	**1.0**	**0.0**	**6.0**	**176.7**	**484**	**484**
Facilities Maintenance and Development	13.8	0.0	0.0	0.0	13.8	0	0
Finance	39.3	1.0	0.0	1.0	41.3	90	90
Human Resources	29.6	0.0	0.0	1.0	30.6	117	117
Information Technology and ILS	48.3	0.0	0.0	1.0	49.3	145	145
Legal	4.0	0.0	0.0	0.0	4.0	0	0
People and Inclusivity	2.5	0.0	0.0	0.0	2.5	0	0
Procurement, Fleet & Property	32.2	0.0	0.0	3.0	35.2	132	132
Grand Total	**1,889.0**	**6.3**	**1.0**	**34.7**	**1,931.0**	**4,200**	**2,751**

Operating Balance

The operating balance is the remaining amount after operating expenses are deducted from operating revenues. This table outlines the County's total current year operating balance budget as well the historical trend. The operating balance is used to fund the short-term capital and partially fund long-term capital requirements for the current year.

Operating Balance ($000's)

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2025F-2025B Change($)	2025F-2025B Change(%)	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**626,724**	**667,494**	**698,961**	**744,937**	**745,111**	**45,976**	**6.6%**	**46,150**	**6.6%**
Subsidies	302,312	338,758	368,728	406,407	389,423	37,679	10.2%	20,695	5.6%
County Levy	200,838	213,300	224,572	225,024	237,434	451	0.2%	12,862	5.7%
Service Partners	31,155	34,289	34,195	35,612	35,040	1,417	4.1%	846	2.5%
User Fees	44,694	48,553	50,440	50,914	53,400	474	0.9%	2,960	5.9%
Miscellaneous Income	26,286	13,077	6,764	7,130	10,424	366	5.4%	3,660	54.1%
Transfer from Reserve	21,439	19,517	14,262	19,850	19,390	5,588	39.2%	5,128	36.0%
Operating Expenses	**(618,461)**	**(658,289)**	**(693,478)**	**(741,945)**	**(745,111)**	**(48,467)**	**7.0%**	**(51,633)**	**7.4%**
Client Benefit	(200,053)	(231,004)	(268,149)	(300,581)	(295,421)	(32,431)	12.1%	(27,272)	10.2%
Salaries and Benefits	(183,413)	(202,010)	(216,850)	(218,638)	(232,426)	(1,788)	0.8%	(15,576)	7.2%
Administration	(42,090)	(39,992)	(34,325)	(34,811)	(32,986)	(486)	1.4%	1,339	-3.9%
Facilities	(34,018)	(35,062)	(28,220)	(31,069)	(30,995)	(2,848)	10.1%	(2,775)	9.8%
Cost of Service Delivery	(113,152)	(108,712)	(113,701)	(124,103)	(116,395)	(10,402)	9.1%	(2,694)	2.4%
Transfer to Reserve	(45,735)	(41,509)	(32,233)	(32,743)	(13,404)	(510)	1.6%	18,829	-58.4%
Transfer to Reserve - AM	0	0	0	0	(23,485)	0	0.0%	(23,485)	100.0%

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2025F-2025B Change($)	2025F-2025B Change(%)	2026B-2025B Change($)	2026B-2025B Change(%)
Grand Total	**8,263**	**9,205**	**5,484**	**2,993**	**0**	**(2,491)**	**-45.4%**	**(5,484)**	**-100.0%**

Capital Summary

Capital is funded by the operating balance, reserves, development charge reserves, service partners and senior levels of government. Development Charges are collected to recover the growth-related costs on capital projects that are associated with residential and non-residential development. As a significant portion of the County's capital expenditures are growth related, development charges are a major source of financing for the capital plan. Any shortfall is financed through various debt instruments.

The Asset Management Plan identifies assets to be reviewed and prioritized for renewal, rehabilitation, or replacement. Based on a comprehensive review, the County of Simcoe has prioritized the asset management projects in the 2026 budget.

This table highlights the capital revenue and expenses by major category within the County. The detailed project listing and supporting budget request form can be found under the departmental section of the budget.

Capital by Asset Type ($000's)

	Account Type	Account Category							
	Capital Expenses	Capital Revenues							
		CCBF	City of Barrie	City of Orillia	Other	Reserve - AM	Reserve - DC	Reserve - Non DC	Capital Financing Requirement
Affordable Housing (Barrie)	(62,947)	0	12,069	2,593	3,000	0	0	10,375	34,910
Affordable Housing (Collingwood)	(8,721)	0	0	0	9,646	0	0	(925)	0
C. Matthews Legacy Project	(2,400)	0	0	0	0	0	0	0	2,400
Central West Barrie Par Post	(700)	0	175	38	0	0	321	0	166
Compost Facility Development	(105)	0	0	0	0	0	0	0	105
Facility & Land Improvements - Asset Management	(7,399)	0	1,174	305	133	5,550	63	175	0
Facility Enhancements	(5,517)	0	252	54	3,286	0	0	1,041	884

	Account Type	Account Category							
	Capital Expenses	Capital Revenues							
		CCBF	City of Barrie	City of Orillia	Other	Reserve - AM	Reserve - DC	Reserve - Non DC	Capital Financing Requirement
Fleet & Heavy Equipment - Additions	(1,038)	0	135	29	0	0	375	0	500
Fleet & Heavy Equipment - Asset Management	(11,838)	716	587	128	477	9,832	0	98	0
Forestry Sawmill Building	(308)	0	0	0	0	0	0	308	0
GV Greenhouse	(300)	0	0	0	0	0	0	300	0
Intersections & Roundabouts	(6,344)	0	0	0	0	0	5,722	0	622
LSRA - Runway Extension	(9,177)	0	0	0	0	0	0	4,800	4,377
Organics Transfer Building	(7,927)	0	0	0	0	0	1,664	6,263	0
Other Assets - Additions	(3,676)	0	323	112	0	772	197	79	2,193
Other Assets - Asset Management	(3,140)	0	63	50	42	2,910	0	74	0
Roads Construction	(23,508)	0	0	0	0	0	19,491	0	4,017
Roads Rehabilitation & Renewals	(14,506)	9,282	0	0	5,223	0	0	0	0
Severn Transfer Station Development	(205)	0	0	0	0	0	0	0	205
Simcoe Manor Redevelopment	(115,210)	0	7,793	5,564	0	0	20,339	0	81,514
South West Barrie Par Post	(3,834)	0	1,007	216	0	0	1,760	0	851
Structures (Bridges & Culverts)	(6,186)	4,320	0	0	0	1,866	0	0	0
Waubaushene Paramedic Station	(2,000)	0	492	104	0	0	918	0	486
Grand Total	**(296,986)**	**14,319**	**24,070**	**9,193**	**21,807**	**20,930**	**50,850**	**22,589**	**133,229**

Fleet Inventory

This table highlights the purchases and disposals of tangible capital assets (TCA) by department. The details of each vehicle addition and disposal are available in the department budget section.

2026 Vehicle Summary

Division	Department	Vehicle Count				Budget ($000's)
		Total 2025 **	Addition	Disposal	Total 2026	
Social and Community Services	Social Housing	4			4	
Heath and Emergency Services	Emergency/Planning	3	1	(1)	3	449
	Paramedic Services	94	14	(13)	95	2,865*
	LTC - Homes/Seniors Services	7			7	
Engineering Planning & Environment	Forestry	8	1	(1)	8	98
	Solid Waste Management	103	16	(14)	105	4,127
	Transit	32			32	
	Transportation and Engineering	110	13	(13)	110	3,737
Warden, CAO, Clerks and Archives		1			1	
Service Simcoe		9	1	(1)	9	90
Lake Simcoe Regional Airport		21			21	
Corporate Performance		13	2	(2)	13	160
Total Vehicles		405	48	(45)	408	**11,526**

* The budget request amount includes deposits required. This ensures County service requirements are met and vehicle reliability.

** Opening balance adjustments to reflect alignment to TCA policy.

Operating Cash Balance

The following table shows the estimated operational cash balance for 2026. Other funds are held separately and may be used for cash management and emergency cash purposes.

Operating Cash Balance		($000's)
Cash Balance Beginning of Year		**34,648**
Sources from Operations		
Operating Revenues	725,721	
Capital Revenues	69,388	
Development Charge Receipts	12,000	
Less:		
Uses for Operations		
Operating Expenses	695,454	
Capital Expenses	279,808	
Net Cash from Operations		**(168,153)**
Finance Sources - (Uses)		
Service Partners		(14,374)
Building Hope Program		115
Provincial LTC Funding Recovery		1,195
Social Housing (Debenture)		40,000
DC Funded work - (Debenture)		34,427
Short term debt/(repayment)		72,141
Cash Balance - End of Year		**0**

Debt Financing

Section 401 of the Municipal Act grants Council the authority to incur a debt when deemed in the best interest of the taxpayers to finance its own capital expenditures.

“Best Interest” for the County of Simcoe will be consistent with the County’s strategic directions which includes fiscal management that contains both financial principles and policies.

This philosophy is also reflected in the County of Simcoe’s capital financing and debt policy.

The following key objectives were set out:

- Adhere to statutory requirements.
- Ensure long term financial flexibility.
- Limit financial risk exposure.
- Minimize long term cost of financing.
- Match term of financing to the useful life of the related asset

The total principal and interest payments in 2026 are $18.6M with an estimated 2026 year-end debt balance of $690M.

Debt Financing ($000's)					
	Forecasted Year end 2025*	Principal Payments	Inerest Payments	2026 Debt	Estimated Year end 2026
Long Term Debt					
Landfill	2,715	131			2,584
Paramedic Station Debenture	19,140	1,367	502		17,773
LH Public Housing	1,228	637	38		591
Social Housing Debenture	0	625	1,859	40,000	39,375
Debenture - DC Funded Work	58,969	1,884	944	34,427	91,512
External Debt	**82,051**	**4,644**	**3,342**	**74,427**	**151,834**
Internally Financed - Development Charges	32,391			7,972	40,363
Internally Financed Capital	378,576	13,963		133,229	497,842
Internal Debt	**410,967**	**13,963**	**0**	**141,201**	**538,205**
Total Debt	**493,018**	**18,607**	**3,342**	**215,628**	**690,039**

* Adjustment made to the Forecast year end balance.

Reserve Balances

Under the Municipal Act, Council has the authority to establish reserves as required. Reserves and Reserve Funds are setup to meet specific objectives.

	2025 Forecasted Year End Balance Net of Commitments ($000's)	2026 Year End Budget Balance Net of Commitments ($000's)
Reserve	**74,524**	**74,195**
Archives Contingency	169	170
Asset Management - Core	13,769	15,703
Asset Management - Facilities	10,932	12,682
Asset Management - Fleet	19,412	13,532
Asset Management - Other	2,490	3,892
Economic Development & Planning	6,486	3,863
General Contingency	4,249	3,765
Lake Simcoe Regional Airport	455	455
Museum Contingency	268	259
Paramedic Contingency	388	339
Roads Contingency	2,708	2,349
Simcoe Tourism	255	255
Simcoe Village	751	726
Social Housing	1,927	6,345
Social Services	1,350	1,413
Waste Management Contingency	8,915	8,447
Reserve Funds	**21,453**	**21,419**
C. Matthews Museum	891	890
Donations Simcoe Village	2	2
Forest	9,187	9,197
Georgian Manor Donations	24	24
Georgian Village Homes - Residents	126	74
Georgian Village Suites - Residents	529	525
Honour Guard	89	91
Hospital Alliance	9,762	9,762
Paramedic (Donations)	103	93
Simcoe Manor Donations	28	28

	2025 Forecasted Year End Balance Net of Commitments ($000's)	2026 Year End Budget Balance Net of Commitments ($000's)
Sunset Manor Donations	40	40
Sunset Village	326	351
Sunset Village Residents	292	292
Trillium Manor Donations	54	50
Trust Funds	**441**	**426**
Estate of H.P. Brown	346	334
Estate of S.O. Bain	94	91
Ross Channen Memorial	1	1
Grand Total	**96,418**	**96,040**

Development Charge Reserves

Development Charges are collected to recover the growth-related costs associated with residential and non-residential development of capital projects.

A background study for the current Development Charge by-law occurred early in 2021. Process reviews were conducted to ensure stakeholders understand the methods and assumptions used in determining the development charge rates. This process helps to ensure stakeholders understand the infrastructure needs, associated costs, methods and address any concerns.

The budget includes estimates based on the County of Simcoe's Development Charge By-Law that became effective January 1, 2022.

The Development Charge Act, 1997 and other legislation require that municipalities maintain specific reserves. Such reserves include Development Charge Deferred Revenue.

In 2026, external financing will be used to fund development charge expenses incurred. The principal and interest payments will be funded by future development charge receipts.

Development Charge Reserves

	2025 Forecasted Year End Balance *	DC Debenture	Transfer to Reserve Operating	Transfer from Reserve Operating	Transfer to Reserve Capital	Transfer from Reserve Capital	2026 Year End Balance
Paramedic Services	(13,557)	1,453	377	0	0	3,374	(15,102)
Long Term Care	(21,099)	9,203	2,088	0	0	20,339	(30,148)
Public Works	551	387	25	0	0	0	963
Development Related Studies	(632)	0	57	722	0	0	(1,297)
Transit	1,431	71	227	0	0	0	1,729
Road and Related	(2,189)	22,753	8,824	2,828	0	25,213	1,347
Solid Waste Management	3,105	561	402	0	0	1,923	2,145
Total Development Charge Reserves	**(32,391)**	**34,427**	**12,000**	**3,550**	**0**	**50,850**	**(40,363)**

* Adjusted

Risks and Opportunities

The following risks and opportunities could impact the ability to achieve the budget as outlined.

Risks

- Provincial funding reductions or changes
- In-year non-profit housing capital loan requests
- Future collective agreements, interest arbitration settlements and pay equity settlements.
- Delays in regulatory approval and their impact on construction projects
- Delays in utility relocations and their impact on construction projects
- Unplanned initiatives requiring funding.
- Unforeseen legal/legislative challenges
- Uncertainty in the provincial legislation related to growth plan.
- Reduced development charge revenues
- Supplementary Taxes shortfall if growth trend does not continue.
- Construction cost impacts from trade agreements and tariffs
- Provincial funding for Transit
- Local municipal service challenges as it relates to planning regulations.
- Increased inflation causing price increases beyond anticipated levels.
- Stability of workforce to maintain service and meet regulatory requirements, specifically in Health Services industries

Opportunities

- Municipal partnerships to achieve economies of scale in common service areas.
- Receive potential rebates.
- Realize market appreciation on County assets (i.e. housing, lands)
- Engage federal government to further support Affordable Housing Strategies
- Federal funding for transit
- Long Term Care (LTC) capital funding
- Lake Simcoe Regional Airport future development and growth

2026 Department Budget

COUNTY OF
SIMCOE
Social and
Community Services

COUNTY OF SIMCOE
Social and Community Services
Community Support and Wellbeing

Community Support and Wellbeing

Overview

The Community Support & Wellbeing department provides a comprehensive range of social and human services to eligible individuals and families in Simcoe County, including the separated cities of Barrie and Orillia. This includes the delivery of the Ontario Works program and oversight of the Homelessness and Addiction Recovery Treatment (HART) Hub.

Core Activities

The department delivers essential social, and community supports throughout Simcoe County, both in office and community based.

A core program area is the delivery of Ontario Works, which aims to assist individuals in financial need to work toward sustainability and self-sufficiency through integrated employment services, financial assistance and person-centered supports.

The department also facilitates access to a broad range of social and human services, including health and community referrals, food security supports, and additional benefits such as dental, vision, and funeral assistance for both social assistance and non-social assistance recipients.

The department oversees the Housing Retention Program, which aims to prevent or end homelessness by providing financial assistance to support access to or the ability to maintain suitable, affordable housing for individuals experiencing homelessness or those at risk of homelessness.

The department provides strategic leadership and oversight for the HART of Simcoe County initiative, leading primary partners through all phases, from planning and implementation to evaluation, ensuring coordinated, accountable, and outcomes-driven service delivery.

The department oversees the Emergency Social Services program, providing responsive social and emotional support during significant emergencies.

Budget Highlights

Expand and enhance the division’s presence in key community settings to provide low-barrier, inclusive, and accessible services, while strengthening partnerships with the local health sector to ensure coordinated access to essential health-related supports for vulnerable social assistance recipients.

Advance the HART of Simcoe County initiative by completing Year One deliverables and transitioning into Year Two, and continuing to provide low-barrier, accessible, and culturally sensitive mental health, addictions, primary care, and supportive housing services. Priorities include enhanced service pathways, exploring permanent housing

options and overseeing the construction and launch of a co-located, community-based service hub.

Continued development of the renewed social assistance operating and service delivery model, with a strong emphasis on person-centered supports that empower recipients on their path to self-sufficiency.

Ongoing collaboration with the Ministry of Children, Community and Social Services (MCCSS) and the local Service System Manager, Serco Canada/EmployNext, to further strengthen and advance the integrated employment services delivery model to ensure enhanced and inclusive access to services throughout the County.

Continue to actively engage in further implementation of provincial initiatives aimed at modernizing social assistance, with a focus on streamlining processes, enhancing program efficiency, and improving accessibility of services and supports.

In alignment with key divisional priorities and targeted service plans, strengthen existing partnerships and cultivate new collaborations to ensure access to vital, person-centered supports that enhance the overall well-being of Simcoe County residents.

Community Support and Wellbeing
Operating Budget ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**68,788**	**76,442**	**84,848**	**92,926**	**8,078**	**9.5%**	**100,475**	**15,627**	**18.4%**
Subsidies	62,157	69,016	77,321	85,352	8,031	10.4%	92,775	15,454	20.0%
Service Partners	4,988	6,088	5,209	5,160	(49)	-0.9%	5,083	(126)	-2.4%
User Fees	1,394	1,310	2,319	2,414	95	4.1%	2,617	298	12.9%
Transfer from Reserve	249	29	(0)	0	0	-100.0%	0	0	-100.0%
Operating Expenses	**(69,137)**	**(77,788)**	**(84,969)**	**(93,095)**	**(8,126)**	**9.6%**	**(100,576)**	**(15,607)**	**18.4%**
Client Benefit	(53,593)	(62,816)	(68,658)	(75,779)	(7,121)	10.4%	(84,381)	(15,723)	22.9%
Salaries and Benefits	(11,856)	(12,883)	(13,265)	(13,404)	(139)	1.0%	(13,866)	(601)	4.5%
Administration	(2,238)	(1,821)	(2,776)	(2,884)	(109)	3.9%	(1,774)	1,001	-36.1%
Facilities	(1,307)	(191)	(172)	(732)	(560)	326.1%	(340)	(168)	98.0%
Cost of Service Delivery	(114)	(77)	(98)	(296)	(197)	201.2%	(215)	(116)	118.6%
Transfer to Reserve	(29)	0	0	0	0	0.0%	0	0	0.0%
Grand Total	**(349)**	**(1,346)**	**(121)**	**(169)**	**(48)**	**40.1%**	**(101)**	**19**	**-16.0%**

Explanation - Revenues

Subsidies
Subsidies are increasing by approximately $15.5M. The primary driver is a 15% increase in the Ontario Works caseload, rising from 7,050 in the 2025 budget to 8,107 in 2026, resulting in an additional $9.5M. Caseload growth is already evident, with July 2025 actuals at 7,267. In addition, $6.3M in funding has been added for the Homelessness & Addiction Recovery Treatment (HART) Hub. Both Ontario Works benefits and HART Hub funding are 100% provincially funded.

Service Partners
The contributions from the cities of Barrie and Orillia are based on the current Municipal Services Management Partnership Agreement.

User Fees
User fees are increasing by approximately $298K. This reflects the anticipated caseload growth, which results in higher recoveries as part of the overall subsidy claim calculation. As these user fees are offset within the subsidy structure, the increase does not affect the department's net operating balance.

Explanation - Expenses

Client Benefit
Client Benefits are increasing by approximately $15.7M. The primary driver is the Ontario Works caseload, which is projected to rise to 8,107, compared to the budgeted caseload of 7,050, resulting in an additional $9.8M in expenditures. These benefits are fully funded by the province. In addition, $5.8M has been allocated to support Client Benefits associated with the HART Hub in 2026, and municipal funeral costs are projected to increase by $110K, reflecting recent expenditure trends.

Salaries and Benefits
Salaries and Benefits are to increase $601K. There are no staffing requests in 2026, however, there was an in-year 2025 request for a HART Hub Manager, funded by provincial dollars, that has been included in the 2026 budget. This additional FTE results in an increase of $185K over the 2025 budget. The net increase to salaries and benefits, excluding this addition, would have been 3.1%, which relates to collective agreements and standard salary and benefit increases.

Administration
Administration costs are expected to decrease by $1.0M. The 2025 budget included a one-time allocation of $1.1M for furniture and equipment at the new Barrie Social and Community Services satellite office. Offsetting this reduction are additional costs related to the HART Hub, which are fully provincially funded, as well as increased expenses for dental administration, to support a higher caseload, and higher lease charges for satellite office space.

Facilities

Facilities costs are projected to increase by $168K. This increase is attributable to the inclusion of HART Hub facility expenses in the budget. These costs are fully offset by provincial funding.

Cost of Service Delivery

Cost of Service Delivery is planned to increase by $116K. This increase is attributable to the inclusion of HART Hub software and vehicle expenses in the budget. These costs are fully offset by provincial funding.

COUNTY OF SIMCOE
Social and Community Services
Early Learning and Child Care System Management

Early Learning & Child Care System Management

Overview

In its role as Consolidated Municipal Service Manager, the County of Simcoe is responsible and accountable for system planning, funding administration, and overall management of the licensed child care and early years system for Simcoe County, the City of Barrie and the City of Orillia. The system comprises over 226 licensed child care programs, three special needs resourcing agencies and 32 EarlyON Child and Family Centre locations.

Core Activities

The Early Learning and Child Care System Management department is responsible for system planning and management, using data-driven decision making. Funding administration is a core function of the department, ensuring programs receive and reconcile funding lines for which the program is eligible, and ensuring that it is used in alignment with provincial and local requirements. In addition, County staff administer the child care fee subsidy program, Supporting Relationships for Learning (SRL) program and administration of the Canada-Wide Early Learning and Child Care (CWELCC) program. Child Care Fee Subsidy supports low to middle income families with the cost of child care. The SRL program aims to build the capacity of the child care and early years sector, with a focus on continuous improvement. The CWELCC team supports financial compliance and directed growth of the CWELCC enrolled child care sector.

Budget Highlights

2026 will be the final year of the initial five year Federal-Provincial, Canada-Wide Early Learning & Child Care (CWELCC) agreement, with a focus on accurate use and understanding of the cost-based funding approach, and implementation of newly required third-party audits of a representative percentage of CWELCC enrolled programs.

This will also be the final year of directed growth space creation, targeting the completion of the remaining 978 spaces toward the five-year cumulative goal of 4,995 CWELCC spaces.

Workforce development and stabilization across the early years sector with a focus on attraction, recruitment, retention and succession planning for child care and early years positions will be key.

The team will continue to build awareness about the widespread benefits of quality early years experiences, not just for the children, but also for families, the community, and the economy.

Early Learning & Child Care System Management Operating Budget ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**99,608**	**106,396**	**148,678**	**169,266**	**20,588**	**13.8%**	**148,730**	**53**	**0.0%**
Subsidies	97,315	104,022	145,371	165,959	20,588	14.2%	145,204	(167)	-0.1%
Service Partners	2,293	2,374	2,348	2,348	0	0.0%	2,348	0	0.0%
Transfer from Reserve	0	0	958	958	0	0.0%	1,178	220	22.9%
Operating Expenses	**(101,744)**	**(108,531)**	**(150,813)**	**(171,401)**	**(20,588)**	**13.7%**	**(150,865)**	**(53)**	**0.0%**
Client Benefit	(94,887)	(102,804)	(145,770)	(166,446)	(20,676)	14.2%	(145,584)	186	-0.1%
Salaries and Benefits	(3,645)	(4,215)	(4,411)	(4,322)	89	-2.0%	(4,773)	(362)	8.2%
Administration	(123)	(699)	(632)	(632)	0	0.0%	(509)	124	-19.6%
Cost of Service Delivery	(1)	0	0	0	0	0.0%	0	0	0.0%
Transfer to Reserve	(3,088)	(813)	0	0	0	0.0%	0	0	0.0%
Grand Total	**(2,135)**	**(2,135)**	**(2,135)**	**(2,135)**	**0**	**0.0%**	**(2,135)**	**(0)**	**0.0%**

Explanation - Revenues

Service Partners
The contributions from the cities of Barrie and Orillia are based on the current Municipal Services Management Partnership Agreement.

Transfer From Reserve
The Transfer from Reserve will increase by $220K. As approved by Council, municipal savings from transitional grants received between 2021 and 2023, which were provided to support the shift to 50/50 provincial and municipal cost sharing for administration, were directed to the Social Services Reserve to help offset future budget pressures. In 2026, $1.2M will be drawn from this reserve to support these costs, resulting in the year-over-year variance.

Explanation - Expenses

Salaries and Benefits
Salaries and Benefits are to increase $362K. There are no staffing requests in 2026, however, there was an in-year 2025 request for a Program Coordinator, funded by provincial dollars, that has been included in the 2026 budget. This FTE results in an increase of $127K over the 2025 budget. The net increase to salaries and benefits, excluding this addition, would have been 5.3%, which relates to collective agreements and standard salary and benefit increases.

Administration
Administration expenses are expected to decrease by $124K. The 2025 budget included a one-time allocation of $125K for furniture and equipment at the new Barrie Social and Community Services satellite office, which does not recur in 2026.

COUNTY OF SIMCOE
Social and Community Services
Community Partnerships, Policy and Business Intelligence

Community Partnerships, Policy and Business Intelligence

Overview

The Community Partnerships, Policy and Business Intelligence (CPPBI) department plays a pivotal role in advancing the County's strategic objectives by fostering community collaboration, promoting data-driven decision-making, and supporting social and community planning initiatives. CPPBI leads efforts to improve outcomes for vulnerable and equity-deserving populations through partnerships, research, poverty reduction initiatives, and strategic funding programs. The department oversees the Simcoe County Local Immigration Partnership, supports the Social and Community Investment Fund, leads the County's Data Consortium, administers the Homelessness and Family Information System (HIFIS), including front-line training. It reviews the department's council reports and administers data-driven frameworks to strengthen social service delivery and policy. Through collaboration with municipal, regional, and federal partners, CPPBI ensures services are aligned with community needs, demographic trends, and emerging best practices, while maintaining a strong focus on equity, inclusion, and continuous improvement.

Core Activities

Lead strategic planning, collaboration, and capacity-building initiatives to enhance services for vulnerable groups, including newcomers, racialized communities, Indigenous populations, youth at risk, and persons living in poverty.

Administer the Simcoe County Local Immigration Partnership, advancing the County-wide Community Settlement Strategy and supporting newcomer integration across economic, social, and civic dimensions.

Manage and modernize the Social and Community Investment Fund (SCIF) to subsidize community-based poverty reduction initiatives and enhance service system planning.

Oversee research and data analysis activities, including leadership of the Simcoe County Data Consortium, to support evidence-based decision-making across Social and Community Services.

Develop policies, frameworks, and risk management strategies that respond to emerging community needs, demographic shifts, and sector trends.

Support the design, implementation, and evaluation of community-based programs and collaborative planning tables to strengthen the delivery of social services.

Facilitate open data initiatives and develop internal analytics tools to monitor service trends and outcomes.

Foster community engagement through consultations, working groups, and targeted outreach to ensure County initiatives reflect the voices of lived experience.

Identify funding opportunities, develop grant applications, and manage agreements to expand community

investment for equity-seeking groups.

Guide intergovernmental and cross-sector partnerships to maximize service integration, resource leveraging, and outcome alignment.

Promote a culture of continuous improvement by applying quality assurance methodologies, evaluating program outcomes, and recommending service adjustments.

Ensure data privacy, security, and ethical use across all research, data collection, and reporting activities.

Budget Highlights

Continue implementation of the Local Immigration Partnership (LIP) Strategy, strengthening access to language, employment, and settlement supports.

Begin development of a refreshed Community Settlement Strategy for 2033, in collaboration with local service providers and municipalities.

Advance newcomer economic integration through improved community coordination and targeted supports.

Support the Poverty Reduction Strategy through modernization of the Social and Community Investment Fund (SCIF), with improved application intake, outcome tracking, and reporting.

Expand Open Simcoe's Community Data and Insights Hub with new homelessness dashboards, ELCCSM reporting tools, and automated data processes.

Pilot contract standardization and modernization using IT solutions, beginning with SCIF. Review policies to align expectations with federal, provincial, and tax-levy funding requirements.

Collaborate with People and Culture to co-develop an Anti-Racism Action Plan aligned with the County's 2025 corporate goal of fostering psychological safety.

Provide project management support to improve coordination, alleviate workload pressures, and strengthen execution of strategic initiatives.

Enhance business intelligence capacity through evaluation of new initiatives (e.g., HART of Simcoe)

Embedding the refreshed Community Safety and Wellbeing strategies and phasing in the performance monitoring and evaluations.

Strengthen data governance, privacy, and capacity building through training, secure data practices, and knowledge exchange via the Simcoe County Data Consortium.

Community Partnerships, Policy and Business Intelligence Operating Budget ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**929**	**1,201**	**1,195**	**1,258**	**63**	**5.3%**	**2,146**	**950**	**79.5%**
Subsidies	266	298	265	315	50	19.0%	1,206	942	355.4%
Service Partners	560	661	697	709	12	1.8%	939	242	34.7%
Miscellaneous Income	102	243	233	234	0	0.1%	0	(233)	-100.0%
Operating Expenses	**(2,215)**	**(2,709)**	**(2,787)**	**(2,879)**	**(91)**	**3.3%**	**(4,291)**	**(1,504)**	**54.0%**
Client Benefit	(1,230)	(1,341)	(1,405)	(1,452)	(47)	3.4%	(2,052)	(647)	46.1%
Salaries and Benefits	(389)	(875)	(1,326)	(1,370)	(44)	3.3%	(2,154)	(828)	62.5%
Administration	(88)	(82)	(57)	(57)	(0)	0.0%	(86)	(29)	50.2%
Transfer to Reserve	(508)	(411)	0	0	0	0.0%	0	0	0.0%
Grand Total	**(1,286)**	**(1,508)**	**(1,592)**	**(1,620)**	**(28)**	**1.8%**	**(2,146)**	**(554)**	**34.8%**

Explanation - Revenues

Subsidies
Subsidies are increasing by approximately $942K. This increase is primarily attributable to the introduction of the Interim Housing Assistance Program (IHAP), budgeted at $825K, which is scheduled to commence operations in 2026. In addition, $123K in Ontario Priorities Housing Initiative (OPHI) funding has been allocated to support a new full-time equivalent (FTE) position in 2026. These increases are partially offset by a $6K reduction in funding for the Local Immigration Partnership program.

Service Partners
The contributions from the cities of Barrie and Orillia are based on the current Municipal Services Management Partnership Agreement.

Miscellaneous Income
Miscellaneous Income is to decrease by $233K. This decrease reflects internal realignments within Social & Community Services and changes in how funding is allocated across program areas.

Explanation - Expenses

Client Benefit
Client Benefits are increasing by $647K. This increase is largely due to the implementation of the Interim Housing Assistance Program (IHAP), which accounts for $802K. In addition, $50K has been transferred to Client Benefits to reflect the movement of a funded organization from Housing and Homelessness to Community Partnerships, Policy, and Business Intelligence, where it is more appropriately aligned. These increases are partially offset by a $205K reduction in Poverty Reduction, as funds are no longer redirected to the Local Immigration Partnership program. This reduction corresponds with the decrease in Miscellaneous Income noted above. Overall, these adjustments reflect a reallocation of funding across programs rather than a reduction in provider support.

Salaries and Benefits
Salaries and Benefits are to increase $828K. New staffing requests for 2026 include a Community Partnership, Policy, and Business Intelligence Director, a part-time Manager, a Program Coordinator, and a Project Supervisor. The Project Supervisor FTE has offsetting funding. These additional FTEs result in an increase of $641K over the 2025 budget. In 2025, there was an in-year transfer of student positions from the Housing and Homelessness department to Community Partnerships, Policy, and Business Intelligence. In addition, two existing FTEs had their positions reclassified from Coordinator to Supervisor. Together, these in-year changes have resulted in an increase of $130K over the 2025 approved budget. The net increase to salaries and benefits, excluding these additions, would have been 4.3%, which relates to collective agreements and standard salary and benefit increases.

Administration
Administration costs are expected to increase by $29K. This increase is primarily attributable to insurance costs

related to the new Interim Housing Assistance Program (IHAP), which includes a municipal cost-share requirement. In addition, $6K has been budgeted to support cell phones, meetings and conferences, and staff training associated with the proposed new full-time positions referenced above.

Staffing Requests

Community Partnerships, Policy and Business Intelligence
Director, Community Partnership, Policy and Business Intelligence

Description and Scope

As the legislated Consolidated Municipal Service Manager (CMSM), the County of Simcoe oversees key social services: Social Housing, Homelessness Prevention, Childrens Services, and Ontario Works. This includes funding administration and regional service coordination.

Facing rising demands in shelters and affordable housing as well as increasingly complex client needs, the County is transforming its service model to be more coordinated and data-informed. A major step is consolidating facility development and maintenance functions from PF&P and Community Housing into a new department within Corporate Performance.

To support this, the Director of Community Housing role has moved to the new department (CCW 2025-192). A new Director of Community Partnerships, Policy and Business Intelligence is proposed to lead data-driven planning, quality assurance, and risk management. This role reports to the General Manager.

This request is for one FTE.

Justification

The Director of Community Partnerships, Policy and Business Intelligence supports Simcoe County's expanded responsibilities under Homelessness Prevention, Reaching Home, Assisted Living, and HART Hub funding. The role oversees reporting, data collection, and program delivery tied to these funds, and leads the transition of the Community Safety and Wellbeing program. It manages three teams: Community Partnerships, Community Safety & Wellbeing, and Business Intelligence and Policy Development, established in 2023 with full federal funding. The department focuses on data-driven outcomes, improved client services, financial accountability, and transparent reporting through strategic planning and system-level coordination.

	2026 Budget ($000's)
Operating Revenues	**70.5**
Service Partners	70.5
Operating Expenses	**(231.5)**
Salaries and Benefits	(229.5)
Administration	(2.0)

	2026 Budget ($000's)
Grand Total	(161.0)

Community Partnerships, Policy and Business Intelligence Manager, Community Safety and Wellbeing (Part Time)

Description and Scope

This request proposes the creation of a modified Manager, Community Safety and Wellbeing (CSWB) position to support the County of Simcoe's ongoing implementation of its CSWB plans. The role will provide strategic leadership, coordination, and evaluation capacity to ensure the successful delivery of Phase 3 (2025–2029) and beyond of the County's five CSWB plans, aligning with provincial mandates under Bill 175 and the County's strategic priorities.

The position ensures that the CSWB plans fully accomplish their targets and confirms the implementation and evaluation occurs in accordance with Bill 175's mandate. The operational impact includes the need for business continuity and knowledge base transfer from the consultant who created the five CSWB plans and their refresh to a divisional FTE to oversee implementation and provide general oversight.

This request is for 0.8 FTE.

Justification

This position is essential to ensure the successful implementation and evaluation of the County of Simcoe's newly refreshed four-year Community Safety and Wellbeing (CSWB) plans. The CSWB strategy is mandated under the Safer Ontario Act, 2018 (Bill 175), which requires municipalities to adopt and implement CSWB plans that address key areas of risk such as mental health, housing, income, and access to services.

The consultant, Karie Warnar, Avail Consulting, developed the original five CSWB plans and their refresh, and the transition of this work to internal oversight is critical for business continuity. A dedicated FTE is required to maintain momentum, provide leadership, and ensure that implementation and evaluation activities are aligned with provincial mandates. Without this role, there is a significant risk that the CSWB plans will not fully achieve their intended outcomes. This position supports a public safety need, fulfills a provincial mandate, is developed in partnership with municipalities, and addresses a service delivery gap by institutionalizing leadership and coordination within the County.

	2026 Budget ($000's)
Operating Revenues	**47.2**
Service Partners	47.2
Operating Expenses	**(154.9)**
Salaries and Benefits	(152.9)

	2026 Budget ($000's)
Administration	(2.0)
Grand Total	**(107.7)**

Community Partnerships, Policy and Business Intelligence Program Coordinator

Description and Scope

The Program Coordinator supports the planning, coordination, and implementation of community-based initiatives led by the Community Partnerships, Policy, and Business Intelligence teams. In this role, the Coordinator is responsible for scheduling and coordinating meetings, events, and engagement activities, as well as maintaining records and documentation for community strategies and related projects. They assist in preparing presentations, reports, and communication materials to support various initiatives. The Coordinator also liaises with other teams, to monitor and track reporting requirements for funded initiatives, ensuring that timelines are met and documentation standards are upheld. Additionally, they coordinate logistics and follow-up for community engagement and partnership work and provide general administrative support to teams within the Community Partnerships, Policy, and Business Intelligence division. In 2026, the Community Partnerships Team will support activities both internally and externally, across multi-divisional teams, community partners, and the County's member municipalities.

This request is for one FTE.

Justification

The Community Partnership team manages a high volume of meetings, events, and partnerships. The Program Coordinator reduces administrative workload for Community Strategists and the Manager by centralizing coordination, enabling efficient project delivery, timely follow-up, and consistent cross-team support. This role advances the Local Immigration Program Strategy and supports a refreshed Community Settlement Strategy, launches the 10-Year Housing and Homelessness Strategy, and aids in automating encampment and housing tracking. It also modernizes Social Community Investment Fund processes, supports the Corporate Anti-oppression strategy and Action Plan, and provides coordination to LEAN workload initiatives to improve efficiency and consistency. Managers currently spend significant time on tasks that could be delegated, limiting focus on planning and strategic development.

	2026 Budget ($000's)
Operating Revenues	**37.6**
Service Partners	37.6
Operating Expenses	**(123.5)**
Salaries and Benefits	(122.7)
Administration	(0.9)
Grand Total	**(85.9)**

Community Partnerships, Policy and Business Intelligence Project Supervisor

Description and Scope

The Project Supervisor will support the growing number of strategic initiatives, data-driven program evaluations, and policy planning needs across the Housing, Homelessness, Childrens Services, and Community portfolios. Social and Community Services (SCS) currently does not have a dedicated Project Supervisor who can consolidate, support and standardize best project management practices across the division.

The position will lead multi-year and multi-stakeholder projects involving new funding models (e.g., Canada Wide Early Learning Child Care cost-based funding), homelessness systems transformation (e.g., Coordinated Access expansion), and performance monitoring frameworks (e.g., new KPIs tied to Reaching Home and Ontario Works changes). It will directly support Council-endorsed initiatives and provincial mandates outlined in the County's 10-Year Affordable Housing and Homelessness Prevention Strategy and Long-Term Financial Plan.

This is expected to be a multi-year addition to the complement to maintain internal capacity and deliver on Council and Ministry-directed projects. It will also serve to strengthen the internal structure of the department by enabling senior analysts to focus on technical outputs while the Project Supervisor manages project execution, stakeholder coordination, and operational risk mitigation.

Operational Impact:

• Enhances delivery of analytics and policy deliverables tied to housing/homelessness outcomes, reducing pressure on current staff.
• Supports cross-departmental work between Social and Community Services, Customer Service, Information Technology, and Finance.
• No impact to assets or facilities, minimal one-time onboarding and training costs.

This request is for one FTE.

Justification

The Project Supervisor role aligns with the County's Strategic Plan, enhancing innovation, data-driven decisions, and service outcomes. It supports the 10-Year Affordable Housing and Homelessness Prevention Strategy by enabling improved outcome monitoring and supportive housing expansion. The position addresses growing workload demands from initiatives like Canada Wide Early Learning Child Care, Reaching Home KPIs, Vulnerability Index–Service Prioritization Decision Assistance Tool, and related reporting requirements. It fills a structural gap identified during the 2024-2025 project cycle where lack of project leadership contributed to delays and confusion between departments. The role ensures compliance with provincial mandates on continuous improvement, transparency, and accountability.

This role will become a core Business Intelligence function and strengthening the team's ability to manage complex, multi-stakeholder projects and improve service outcomes across SCS. Without this role, risks include project delays, misalignment with provincial compliance (e.g., funding models, consent/privacy legislation), and reputational damage due to incomplete or late deliverables.

	2026 Budget ($000's)
Operating Revenues	**127.1**
Subsidies	122.7
Service Partners	4.4
Operating Expenses	**(137.1)**
Salaries and Benefits	(136.3)
Administration	(0.9)
Grand Total	**(10.1)**

COUNTY OF SIMCOE
Social and Community Services
Community Housing

Community Housing

Overview

The County of Simcoe is the sole shareholder, owner, and operator of the Simcoe County Housing Corporation which is responsible for the direct delivery of Community Housing. Community Housing delivers a wide range of housing needs including rent-geared-to-income (RGI), as well as affordable housing and low-end of market housing. This system provides a mixed income approach that integrates both housing and service partners through commercial spaces for improved financial and social outcomes for residents.

Core Activities

The Simcoe County Housing Corporation (SCHC) carries out all housing operations, including leasing units, asset management, energy management, property management, and tenant management, for the direct delivery of Community Housing. Simcoe County Housing Corporation also completes the property and asset management of supportive housing assets owned by the County of Simcoe. In addition, SCHC staff plans and directs future growth of the housing portfolio and community partnerships to aid in service delivery.

Budget Highlights

Under the Simcoe County Housing Corporation Master Plan, significant progress continues across multiple affordable housing initiatives. Construction of the Barrie Affordable Housing development is ongoing, with current efforts focused on completing Phase 1, including the parking structure and commercial space. The Collingwood Affordable Housing development is nearing completion, with its official opening planned for summer 2026. Preliminary design options for the Wasaga Beach Affordable Housing development are underway and will be presented to County Council for consideration.

Efforts to expand housing options through secondary suites, garden suites, and other lower-cost models are progressing steadily, with the goal of increasing the number of available units. The County remains committed to supporting Community Safety and Well-Being initiatives, which include modular, transitional, and supportive housing projects aimed at addressing diverse community needs.

Property management partnerships with not-for-profit housing providers are being expanded to enhance service delivery and operational efficiency. Additionally, the County is investing in the growth and development of health and well-being programming, bringing services directly into both new and existing housing sites, with a particular focus on seniors and children.

Strategic asset management remains a priority, with continued emphasis on essential repairs, energy reduction initiatives, and proactive planning for building component maintenance and replacement, in alignment with Ontario Regulation 588/17.

Community Housing
Operating Budget ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**20,125**	**19,942**	**21,189**	**22,989**	**1,800**	**8.5%**	**23,619**	**2,429**	**11.5%**
Subsidies	2,080	1,711	1,492	1,492	(0)	0.0%	1,129	(363)	-24.3%
Service Partners	3,339	3,199	3,691	4,034	343	9.3%	4,230	538	14.6%
User Fees	10,430	11,743	13,975	14,157	182	1.3%	14,612	637	4.6%
Miscellaneous Income	3,290	2,442	55	944	889	1,609.9%	300	245	444.1%
Transfer from Reserve	986	847	1,976	2,361	386	19.5%	3,347	1,372	69.5%
Operating Expenses	**(26,334)**	**(28,449)**	**(30,620)**	**(32,811)**	**(2,191)**	**7.2%**	**(35,040)**	**(4,420)**	**14.4%**
Client Benefit	(1,255)	(1,267)	(1,341)	(1,202)	139	-10.4%	(10)	1,331	-99.3%
Salaries and Benefits	(5,176)	(5,940)	(6,382)	(6,382)	0	0.0%	(7,621)	(1,239)	19.4%
Administration	(1,648)	(1,468)	(1,668)	(1,704)	(35)	2.1%	(1,749)	(81)	4.9%
Facilities	(11,539)	(11,683)	(14,092)	(15,828)	(1,735)	12.3%	(16,726)	(2,633)	18.7%
Cost of Service Delivery	(1,595)	(2,511)	(3,823)	(3,823)	(0)	0.0%	(5,583)	(1,760)	46.0%
Transfer to Reserve	(5,121)	(5,580)	(3,313)	(3,873)	(560)	16.9%	(63)	3,250	-98.1%
Transfer to Reserve - AM	0	0	0	0	0	0.0%	(3,288)	(3,288)	-100.0%
Grand Total	**(6,209)**	**(8,507)**	**(9,431)**	**(9,822)**	**(392)**	**4.2%**	**(11,421)**	**(1,991)**	**21.1%**

Explanation - Revenues

Subsidies
Subsidies are decreasing by approximately $363K. This is due to a $516K reduction in Service Manager federal funding for Social Housing as debentures in the Simcoe County Housing Corporation properties expire. Offsetting this reduction is $155K in Canada-Ontario Community Housing Initiative (COCHI) funding which has been allocated to support a new full-time equivalent (FTE) position in 2026.

Service Partners
The contributions from the cities of Barrie and Orillia are based on the current Municipal Services Management Partnership Agreement.

User Fees
User Fees are projected to increase by approximately $637K. This increase is primarily the result of higher rental and commercial revenues within the legacy housing portfolio and new affordable housing developments. The Collingwood Affordable Housing development is also expected to generate revenue once it becomes operational partway through 2026.

Miscellaneous Income
Miscellaneous Income is to increase by $245K. This increase is related to the addition of Property Management service within the Community Housing portfolio. As these revenues are directly offset by related expenses, there is no impact on the department's net operating balance.

Transfer from Reserve
Transfer from Reserve will increase by $1.4M. These funds will be used to support annual operating facility projects, as identified and prioritized through the County's asset management system.

Explanation - Expenses

Client Benefits
Client Benefits are decreasing by $1.3M. This is a result of the transfer of the Commercial Rent Supplement program from Community Housing to Housing & Homelessness, where administration of all other rent supplement programs is consolidated.

Salaries and Benefits
Salaries and Benefits are to increase by $1.2M. New staffing requests for 2026 include a Building Superintendent, a Temporary Supervisor of Property Management, and Maintenance and a Facilities Asset Management FTE. The Temporary Supervisor of Property Management and the Facilities Asset Management FTE have offsetting funding. These additional FTEs result in an increase of $399K over the 2025 budget. In 2025, there was an in-year transfer of a Program Supervisor and 0.5 of a Director from Housing and Homelessness to Community Housing. In

addition, there were three in-year FTEs approved for a Temporary Property Management Superintendent, a Temporary Tenant Services Coordinator, and a Temporary Construction Supervisor for the Collingwood Affordable Housing development. All Property Management FTEs have offsetting revenue, and the Construction Supervisor is charged to the capital project. Together, these in-year changes have resulted in an increase of $514K over the 2025 approved budget. The net increase to salaries and benefits, excluding these additions, would have been 5.1%, which relates to collective agreements and standard salary and benefit increases.

Administration

Administration costs are expected to increase by $81K. This increase is primarily due to higher insurance premiums, anticipated bad debt expenses, consulting for solar studies, additional cell phone costs associated with new FTEs, and mileage costs. The increases in insurance and bad debts reflect the annual cost adjustments as well as the addition of the Collingwood Affordable Housing development, which becomes operational partway through 2026.

Facilities

Facilities costs are projected to increase by $2.6M. This increase is primarily driven by $2.1M in maintenance costs resulting from operating facility projects identified and prioritized through the County's asset management system, along with the additional expenses included as a result of the Collingwood Affordable Housing development. The County's share of these costs will be funded through the Social Housing Asset Management Reserve. Utilities are projected to increase by $365K and property taxes by $156K.

Cost of Service Delivery

Cost of Service Delivery is planned to increase by $1.8M. This increase is attributable to additional debt servicing costs included in the 2026 budget for the Barrie Affordable Housing development (Phase 1 of 3) and the Collingwood Affordable Housing development. This increase is partially offset by a reduction in debenture costs related to the maturation of legacy Simcoe County Housing Corporation property debentures.

Transfer To Reserve

The Transfer to Reserve net impact is zero. Due to the creation of new asset management reserves, expenses are realigned to the appropriate category.

Community Housing
Capital Summary ($000's)

	Account Type	Account Category						
	Capital Expenses	Capital Revenues						
		City of Barrie	City of Orillia	Other	Reserve - AM	Reserve - Non DC	Capital Financing Requirement
7th Lane (Wasaga Beach)	(322)	81	17		224		
Affordable Housing (Barrie)	(62,947)	12,069	2,593	3,000		10,375	34,910
Affordable Housing (Collingwood)	(8,721)			9,646		(925)	
Blake Street BldgA (Barrie)	(483)	121	26		336		
Blake Street BldgB (Barrie)	(181)	45	10		126		
Cook Street (Barrie)	(42)	10	2		29		
Harriet Street Intensification (Penetanguishene)	(3,286)			3,286			
King Street (Midland)	(184)	46	10		128		
Maria Street BldgA (Penetanguishene)	(379)	95	20		264		
Matthew Way (Collingwood)	(314)	79	17		218		
Midland Avenue (Midland)	(544)	136	29		379		
Nelson Street West (New Tecumseth)	(178)	45	10		124		
Online Service and Maintenance Software	(100)	25	5			70	
Oxford Street (Orillia)	(32)	8	2		22		
Peter Street North (Orillia)	(30)	7	2		21		
Regent Street BldgA (Orillia)	(44)	11	2		30		
Regent Street BldgB (Orillia)	(130)	33	7		90		
Sophia Street East (Barrie)	(47)	12	3		33		
St. Paul Street (Collingwood)	(61)	15	3		43		
Urban Native Housing Corp/Georgian Bay Native Friendship (Midland/Penetanguishene)	(983)	246	53		684		
Wellington Street West (New Tecumseth)	(82)	21	4		57		
Yonge Street (Midland)	(71)	18	4		50		

	Account Type	Account Category						
	Capital Expenses	Capital Revenues						
		City of Barrie	City of Orillia	Other	Reserve - AM	Reserve - Non DC	Capital Financing Requirement
Yonge Street North (Springwater)	(37)	9	2		26		
Grand Total	**(79,197)**	**13,132**	**2,822**	**15,931**	**2,882**	**9,520**	**34,910**

Staffing Requests

Community Housing
Building Superintendent

Description and Scope

The building superintendent is responsible for the daily operations at the new Collingwood Affordable Housing Development, including cleaning, garbage, grounds maintenance, contractor coordination, as well as preventive maintenance work. This position is to operate the new Birch Street location that is planned to open mid 2026 in Collingwood. Furthermore, the building superintendent is daily, front-line support and assists with vulnerable tenants.

This request is for one FTE.

Justification

Failure to fill this position may lead to issues of uncleanliness, property disrepair, neighbourhood complaints, and potential by-law infractions. It may also result in increased contractor costs and heightened risk and liability for the County.

In the absence of direct daily supervision, the building is likely to experience behavioural issues, increased property damage costs, and escalating interpersonal conflicts among tenants.

	2026 Budget ($000's)
Operating Revenues	**28.4**
Service Partners	28.4
Operating Expenses	**(93.2)**
Salaries and Benefits	(88.9)
Administration	(3.6)
Cost of Service Delivery	(0.7)
Grand Total	**(64.8)**

Community Housing
Maintenance and Facilities Asset Management

Description and Scope

This specialized engineering position will assess assets and create the required asset management records, as well as prioritize projects and repairs. This position will also offer engineering support for facility projects with focus on structural and building envelope repairs as age of the portfolio increases. This position is centered on creating new assets and maintaining existing assets within the County's asset management software Citywide. Under Ontario regulation 588/17, municipalities are required to possess and maintain asset management records, as well as corresponding risk analysis methods.

This request is for one FTE.

Justification

This position is critical in the maintenance and administration of the new Citywide asset management software as required under provincial regulations. Removal of this position will result in missing data, poor projections and inaccurate forecasts for asset management requirements.

	2026 Budget ($000's)
Operating Revenues	**154.2**
Subsidies	153.4
Service Partners	0.8
Operating Expenses	**(156.0)**
Salaries and Benefits	(155.2)
Administration	(0.8)
Grand Total	**(1.8)**

Community Housing
Temporary Supervisor, Property Management

Description and Scope

As directed under the Simcoe County Housing Corporation (SCHC) Affordable Housing Master Plan, property management services were identified as a growth area with demonstrated need through requests from the mandated not-for-profit housing providers. Currently, SCHC is managing one property, with management of a second property anticipated to begin in Fall 2025. The temporary Property Management Supervisor position oversees all aspects of the operations of the housing site, including administration under the Housing Services Act, leasing of units, landlord tenant board issues, scheduling of maintenance issues, directing site staff, finances. This position will also provide direction to the board of directors through the preparation of board packages and analysis and is funded through payments made by the housing provider for the services rendered.

This request is for one FTE.

Justification

Not proceeding with this position will result in a lost opportunity for paid services to SCHC. Furthermore, housing providers for whom the County holds legislative responsibility may encounter operational difficulties, requiring the County to intervene and provide emergency assistance. This role allows for proactive paid services, prior to required emergency services at time of failure of the housing provider.

	2026 Budget ($000's)
Operating Revenues	**156.0**
Miscellaneous Income	156.0
Operating Expenses	**(156.0)**
Salaries and Benefits	(155.2)
Administration	(0.8)
Grand Total	**0.0**

Capital Requests

Community Housing
7th Lane (Wasaga Beach)

Description and Scope

The domestic hot and cold water piping systems are original to the building and are beginning to fail. This domestic piping distribution network supplies water to all the suite kitchens, bathrooms, and showers. This request seeks approval to replace the hot and cold water piping throughout the building located at this site as well as the main meter and shut offs. In addition, the corridor ceiling, life safety devices, and lighting need to be removed and replaced for this work. The addition of a cell phone booster system will be incorporated at this site to improve safety of staff who rely on cell phones to call for assistance.

Justification

Failure to complete this work will result in increased water leaks and unscheduled emergency repairs to be conducted at much higher rates. Also, the unplanned water outages cause additional burden on the residents, as water must be shut off to complete the necessary repairs. Planning the replacement work and scheduling the piping change allows for minimal tenant disruption and lower replacement costs.

Failure to complete the upgrade of all the lighting and life safety devices would place the County at risk of tenant injury during emergencies, resulting in fines or insurance claims. The addition of a cell phone booster system is essential at this site for staff's safety due to the County's working alone procedures.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**322**	**0**	**322**	**0**	**0**	**0**	**0**	**0**
City of Barrie	81	0	81	0	0	0	0	0
City of Orillia	17	0	17	0	0	0	0	0
Reserve - AM	224	0	224	0	0	0	0	0
Capital Expenses	**(322)**	**0**	**(322)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Community Housing
Affordable Housing (Barrie)

Description and Scope

This request continues the multi-year development as per items CCW 2023-061 and CCW 2023-194, affordable housing development at 20 Rose Street in Barrie. The 2026 focus will be Phase 1 which is the construction of the parking structure, the municipal offices, and the start of construction on the main residential towers. This development will create 220 units in an attractive mixed income community, as well as a social services hub for delivery of County of Simcoe and partner agency services to all ages. The design will be comprised of two towers resting on a ground floor commercial pedestal, as well as a parking structure and green space. The development will include materials chosen for long-term durability that are proven in past developments, as well as energy efficient systems and equipment. The development will bring needed services to the community in a fully accessible setting. The proximity of the development to main transit and commercial shopping corridors supports a walkable community for both healthy living and employment.

Justification

This project supports the 10-Year Affordable Housing and Homelessness Prevention Strategy as well as Simcoe County Housing Corporation Master Plan and will contribute to the achievement of affordable housing targets. Not proceeding with this project would under-utilize the land and previous expenditures that have been allocated to start the construction phase in alignment with County Council direction.

The Other capital revenue includes Canada-Ontario Community Housing Initiative (COCHI) and Ontario Priorities Housing Initiative (OPHI).

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**182,625**	**36,388**	**62,947**	**83,290**	**0**	**0**	**0**	**0**
City of Barrie	45,149	14,821	12,069	18,260	0	0	0	0
City of Orillia	9,685	3,168	2,593	3,924	0	0	0	0
Other	8,008	2,008	3,000	3,000	0	0	0	0
Reserve - DC	907	907	0	0	0	0	0	0
Reserve - Non DC	29,887	14,842	10,375	4,669	0	0	0	0
Capital Financing Requirement	88,988	642	34,910	53,437	0	0	0	0
Capital Expenses	**(221,635)**	**(75,398)**	**(62,947)**	**(83,290)**	**0**	**0**	**0**	**0**
Grand Total	**(39,010)**	**(39,010)**	**0**	**0**	**0**	**0**	**0**	**0**

Community Housing
Affordable Housing (Collingwood)

Description and Scope

This request completes the affordable housing building construction at 29 and 45 Birch Street, with a plan to open mid 2026. This development increases the existing nine units on the site to thirty units through a modular built low-rise development that blends into the existing neighbourhood. The modular development is aimed at studio, one bedroom, two bedroom, and three bedroom units in a lower cost modular timber-built form. The development increases the complement of affordable housing in the Collingwood area in alignment with the County of Simcoe's Long-Term Housing and Homelessness plans as well as the Simcoe County Housing Corporation Development Master Plan.

Justification

This project supports the 10-Year Affordable Housing and Homelessness Prevention Strategy as well as Simcoe County Housing Corporation Master Plan and will contribute to the achievement of affordable housing targets. Not proceeding with this project would result in loss of the municipal donation of no-cost lands from the Town of Collingwood for the purpose of affordable and attainable housing, as well as already incurred capital expenses and awarded contracts for the project.

The Other capital revenue includes Canada-Ontario Community Housing Initiative (COCHI) and Ontario Priorities Housing Initiative (OPHI).

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**12,463**	**3,742**	**8,721**	**0**	**0**	**0**	**0**	**0**
City of Barrie	2,316	2,316	0	0	0	0	0	0
City of Orillia	501	501	0	0	0	0	0	0
Other	9,646	0	9,646	0	0	0	0	0
Reserve - Non DC	0	925	(925)	0	0	0	0	0
Capital Expenses	**(17,971)**	**(9,250)**	**(8,721)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**(5,508)**	**(5,508)**	**0**	**0**	**0**	**0**	**0**	**0**

Community Housing
Blake Street BldgA (Barrie)

Description and Scope

This request seeks approval for the completion of Phase 2 of the kitchen replacement project which was spread over two years due to the duration and scope. These building elements have reached the end of their useful life, with many being original 1970s era installations. All upgrades will use durable, long-lasting materials that are easier to maintain, will reduce operating costs, and are compliant with current building and fire code requirements.

Justification

Failure to complete these items presents a health and safety risk due to the integrity of the building elements not being maintained. This may result in fines and orders from the local Chief Building Official. Failure to complete this work will result in increased future repair costs and cause the asset to fall below acceptable County standards.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**483**	**0**	**483**	**0**	**0**	**0**	**0**	**0**
City of Barrie	121	0	121	0	0	0	0	0
City of Orillia	26	0	26	0	0	0	0	0
Reserve - AM	336	0	336	0	0	0	0	0
Capital Expenses	**(483)**	**0**	**(483)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Community Housing
Blake Street BldgB (Barrie)

Description and Scope

A review and prioritization of asset management needs has identified several items requiring replacement, including the roof, soffit, fascia, and downspouts. This replacement will ensure the water management system and building envelope is maintained.

Justification

Failure to complete this work can cause leaks, mould, and water damage to the interior of the building, tenants' contents, and structural members.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**181**	**0**	**181**	**0**	**0**	**0**	**0**	**0**
City of Barrie	45	0	45	0	0	0	0	0
City of Orillia	10	0	10	0	0	0	0	0
Reserve - AM	126	0	126	0	0	0	0	0
Capital Expenses	**(181)**	**0**	**(181)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Community Housing
Cook Street (Barrie)

Description and Scope

This request seeks approval for the installation of a secure perimeter fence, including a gated entry system and surveillance cameras around the waste management area. This asset will prevent unauthorized access and illegal dumping by non-residents which will reduce operational costs and enhance site cleanliness and safety for residents and staff.

Justification

Failure to install the fencing and monitoring system may lead to by-law enforcement actions, resident and staff complaints, and increased safety concerns. This issue has been raised by City staff and by-law as an ongoing issue.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**42**	**0**	**42**	**0**	**0**	**0**	**0**	**0**
City of Barrie	10	0	10	0	0	0	0	0
City of Orillia	2	0	2	0	0	0	0	0
Reserve - AM	29	0	29	0	0	0	0	0
Capital Expenses	**(42)**	**0**	**(42)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**(0)**	**0**	**(0)**	**0**	**0**	**0**	**0**	**0**

Community Housing
Harriet Street Intensification (Penetanguishene)

Description and Scope

This request continues the multi-year retrofit redevelopment as per items HCB 2024-262, housing development at 69 Harriet Street in Penetanguishene, with a focus in 2026 on the design and start of retrofit construction. This revitalization and redevelopment will create 11 additional units on the existing 20 unit building, while completing a deep energy retrofit as a pilot project aimed at intensifying existing properties. This is in line with the Simcoe County Housing Corporation Affordable Housing Master Plan HCB 2024-121 for intensifying existing properties.

The design will be comprised of an additional floor on top of the existing two storey building, as well as incorporating two elevators to assist with the accessibility need in the northern portfolio. The redevelopment will include materials chosen for long-term durability that are proven in past developments, as well as energy efficient systems and equipment geared towards low carbon output.

Justification

This project supports the 10-Year Affordable Housing and Homelessness Prevention Strategy as well as Simcoe County Housing Corporation Master Plan and will contribute to the achievement of affordable housing targets. Not proceeding with this project would under-utilize the land and previous expenditures that have been allocated to start the construction retrofit phase in alignment with County Council direction.

The Other capital revenue includes Canada-Ontario Community Housing Initiative (COCHI) and proceeds from sale of house.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**3,714**	**428**	**3,286**	**0**	**0**	**0**	**0**	**0**
City of Barrie	107	107	0	0	0	0	0	0
City of Orillia	23	23	0	0	0	0	0	0
Other	3,286	0	3,286	0	0	0	0	0
Reserve - Non DC	298	298	0	0	0	0	0	0
Capital Expenses	**(3,714)**	**(428)**	**(3,286)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Community Housing
King Street (Midland)

Description and Scope

Balconies represent a significant building and life safety component at this site, necessitating comprehensive repair and restoration of the decks, railings, and soffits. Deterioration of the decks and railings is evident, increasing the risk of structural failure. Full restoration of the balcony decks at this time would extend their lifespan in alignment with that of the building asset.

This request also supports the replacement of in-unit exhaust fans, which are vented through the soffits and beneath the balcony decking. The original fans have exceeded their useful life and require replacement to maintain proper ventilation and system performance.

Justification

Failure to complete the required repairs presents a health and safety risk to tenants, visitors, and staff, and exposes the County to legal and financial liability. Failure to proceed with this work will result in the continued deterioration of the balconies and be in non-conformance of the Ontario Building Code, as well as increasing the cost of future repairs.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**184**	**0**	**184**	**0**	**0**	**0**	**0**	**0**
City of Barrie	46	0	46	0	0	0	0	0
City of Orillia	10	0	10	0	0	0	0	0
Reserve - AM	128	0	128	0	0	0	0	0
Capital Expenses	**(184)**	**0**	**(184)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Community Housing
Maria Street BldgA (Penetanguishene)

Description and Scope

The main electrical switchboard and panels, original to the building constructed circa 1976, supply power to the entire site. These components are approaching the end of their service life and no longer have readily available off-the-shelf component replacements. In the event of a failure, there is typically several months of lead time required to have a suitable replacement custom manufactured. During this period, temporary power would need to be supplied via generators, incurring substantial operational costs. To mitigate this risk and ensure uninterrupted service, this request seeks approval for the removal and replacement of the main switch, secondary feeds, and associated equipment. All upgrades will be designed to meet current Electrical Safety Authority (ESA) standards and accommodate future power demands in compliance with the Ontario Electrical Safety Code.

Justification

This item represents a critical infrastructure risk due to its essential role in supplying power to the entire site and the extended lead time required for replacement. In the event of a failure, the site would experience a complete power outage, necessitating the use of temporary generators for several months while a custom replacement is manufactured and installed. Such a disruption would significantly impact tenants, potentially requiring temporary relocation, and would result in substantial operational costs. Moreover, the continuous provision of electrical power is a legal requirement under both the Ontario Building Code and the Residential Tenancies Act.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**379**	**0**	**379**	**0**	**0**	**0**	**0**	**0**
City of Barrie	95	0	95	0	0	0	0	0
City of Orillia	20	0	20	0	0	0	0	0
Reserve - AM	264	0	264	0	0	0	0	0
Capital Expenses	**(379)**	**0**	**(379)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Community Housing
Matthew Way (Collingwood)

Description and Scope

The domestic hot and cold water piping systems are original to the building and are beginning to fail. This request represents Phase 3 of the multi-stage piping replacement initiative at this site, targeting two additional buildings out of the eight located on the property. The domestic piping network supplies water to all suite kitchens, bathrooms, and laundry equipment. This request seeks approval to replace the hot and cold water piping throughout the designated building, including the main water meter and shut off valves. To complete this work, corridor ceilings, life safety devices, and lighting will need to be temporarily removed and replaced with new equipment, effectively resetting the lifecycle of these assets. Common areas will also be repainted as part of the restoration process.

In addition, the suite bathrooms have reached the end of their functional lifespan. This request seeks approval for the first year of a three-year phased replacement project utilizing durable, low-maintenance materials designed to reduce long-term operating costs. All upgrades will be carried out in full compliance with current building and fire code regulations.

Justification

Failure to complete this work will lead to an increase in water leaks and unplanned emergency repairs, which are significantly more costly and disruptive. Unscheduled water outages place an added burden on residents, as water must be shut off to perform urgent repairs. By proactively planning and scheduling the piping and bathroom upgrades, tenant disruption can be minimized and replacement costs reduced. Additionally, failure to reinstate and upgrade corridor lighting and life safety devices would expose the County to potential liability in the event of an emergency, increasing the risk of tenant injury, regulatory penalties, or insurance claims.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**314**	**0**	**314**	**0**	**0**	**0**	**0**	**0**
City of Barrie	79	0	79	0	0	0	0	0
City of Orillia	17	0	17	0	0	0	0	0
Reserve - AM	218	0	218	0	0	0	0	0
Capital Expenses	**(314)**	**0**	**(314)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Community Housing
Midland Avenue (Midland)

Description and Scope

The parking lot asphalt, curbs, and walkways have reached the end of their useful life. These surfaces are exhibiting significant wear, cracking, and deterioration, which present safety concerns and ongoing maintenance challenges. To address these issues efficiently, the second and final phase of the vestibule addition will be incorporated into this project. This coordinated approach will ensure alignment of site improvements and minimize disruption to operations.

In addition, the main electrical switchboard and distribution panels, original to the building constructed circa 1967, are approaching the end of their service life. These components are critical to site-wide power distribution but no longer have readily available off-the-shelf replacements. In the event of failure, replacement parts have lead times extending several months. During such a period, temporary power would need to be supplied via generators, resulting in significant operational costs and potential service interruptions. To mitigate this risk and ensure reliable, code-compliant power delivery, this request includes the removal and replacement of the main switch, secondary feeds, and associated electrical equipment. All upgrades will be designed to meet current Electrical Safety Authority (ESA) standards and accommodate future power demands in accordance with the Ontario Electrical Safety Code.

Justification

Failure to complete the required repairs presents a significant health and safety risk due to trip hazards caused by cracks, potholes, and spalled concrete/interlock. Deteriorated walkways increase the likelihood of injuries to residents and staff and expose the organization to potential litigation resulting from trips and falls on unmaintained surfaces.

In addition, the aging main electrical system represents a critical infrastructure risk. These components are essential for supplying power to the entire site, and their failure would result in a complete power outage. Given the extended lead time required to custom-manufacture replacements, temporary power would need to be supplied via generators for several months, which may result in the temporary relocation of tenants. Moreover, the continuous provision of electrical power is a legal requirement under both the Ontario Building Code and the Residential Tenancies Act.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**544**	**0**	**544**	**0**	**0**	**0**	**0**	**0**
City of Barrie	136	0	136	0	0	0	0	0
City of Orillia	29	0	29	0	0	0	0	0
Reserve - AM	379	0	379	0	0	0	0	0
Capital Expenses	**(544)**	**0**	**(544)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**(0)**	**0**	**(0)**	**0**	**0**	**0**	**0**	**0**

Community Housing
Nelson Street West (New Tecumseth)

Description and Scope

The domestic hot and cold water piping systems are original to the building and are beginning to fail. The domestic piping network supplies water to all suite kitchens, bathrooms, and site laundry equipment. This request seeks approval to replace the hot and cold water piping throughout the building, including the main water meter and shut off valves. To complete this work, corridor ceilings, life safety devices, and lighting will need to be temporarily removed and replaced with new equipment, effectively resetting the lifecycle of these assets.

Justification

Failure to complete this work will lead to an increase in water leaks and unplanned emergency repairs, which are significantly more costly and disruptive. Unscheduled water outages place an added burden on residents, as water must be shut off to perform urgent repairs. By proactively planning and scheduling the piping upgrades, tenant disruption can be minimized and replacement costs reduced. Additionally, failure to reinstate and upgrade corridor lighting and life safety devices would expose the County to potential liability in the event of an emergency, increasing the risk of tenant injury, regulatory penalties, or insurance claims.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**178**	**0**	**178**	**0**	**0**	**0**	**0**	**0**
City of Barrie	45	0	45	0	0	0	0	0
City of Orillia	10	0	10	0	0	0	0	0
Reserve - AM	124	0	124	0	0	0	0	0
Capital Expenses	**(178)**	**0**	**(178)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Community Housing
Online Service and Maintenance Software

Description and Scope

This project is for Community Housing's software modernization that includes a number of modules and enhancements using the County-wide Salesforce software platform. Modules will include online maintenance request functionality, an automated link to the SAP system, and integration with Simcoe County Housing Corporation's form submission process. Furthermore, given the new larger scale developments and increasing commercial spaces, an online reservation and payment system can be incorporated to automate payments, as well as kiosks for both the public and tenants use for on-line services.

Justification

The enhancements allow staff to move away from legacy manual paper processes and improve customer service using online systems that are available 24 hours. Additionally, the online systems have the potential to increase bookings and facilitate payments, contributing to higher revenue generation.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**100**	**0**	**100**	**0**	**0**	**0**	**0**	**0**
City of Barrie	25	0	25	0	0	0	0	0
City of Orillia	5	0	5	0	0	0	0	0
Reserve - Non DC	70	0	70	0	0	0	0	0
Capital Expenses	**(100)**	**0**	**(100)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Community Housing
Oxford Street (Orillia)

Description and Scope

A review and prioritization of asset management needs has identified that the site contains a small retaining wall system that is failing due to age-related deterioration and ground settlement. This request seeks approval for the removal and replacement of the retaining wall system, along with any associated site works required to restore stability and ensure long-term performance.

Justification

Failure to proceed with the replacement of the retaining wall system will result in continued structural degradation and slope instability, creating a health and safety risk for both staff and residents. An unstable retaining wall may lead to soil displacement or collapse, increasing the potential for injury and property damage.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**32**	**0**	**32**	**0**	**0**	**0**	**0**	**0**
City of Barrie	8	0	8	0	0	0	0	0
City of Orillia	2	0	2	0	0	0	0	0
Reserve - AM	22	0	22	0	0	0	0	0
Capital Expenses	**(32)**	**0**	**(32)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Community Housing
Peter Street North (Orillia)

Description and Scope

The electrical panels located within each residential suite are original to the building, having been installed in 1968. These panels are responsible for delivering all necessary electrical power to the suites, including power for lighting, heating, appliances, and plug loads. These panels have reached the end of their useful life and sourcing replacement parts and breakers has become increasingly difficult. This request seeks approval for the complete removal and replacement of all suite electrical panels. The proposed work will involve upgrading systems to meet current Electrical Safety Authority (ESA) codes and standards, utilizing approved materials and components to ensure long-term safety, regulatory compliance, and reliable performance.

Justification

Failure to replace the aging electrical panels will result in unplanned power outages within residential suites, causing significant inconvenience to residents. For individuals who rely on electrically powered medical equipment or mobility aids, such disruptions could pose serious health and safety risks. Such a disruption would significantly impact tenants, potentially requiring temporary relocation, and would result in substantial operational costs. Additionally, the continuous provision of electrical power is a legal obligation under both the Ontario Building Code and the Residential Tenancies Act, making timely replacement essential for compliance and resident well-being.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**30**	**0**	**30**	**0**	**0**	**0**	**0**	**0**
City of Barrie	7	0	7	0	0	0	0	0
City of Orillia	2	0	2	0	0	0	0	0
Reserve - AM	21	0	21	0	0	0	0	0
Capital Expenses	**(30)**	**0**	**(30)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Community Housing
Regent Street BldgA (Orillia)

Description and Scope

This request seeks approval to proceed with the replacement and upgrade of the common laundry room, along with select common area improvements including new cabinets, furnishings, appliances, lighting, flooring, and sump pump. All components have reached the end of their useful life. The proposed upgrades will incorporate durable, low-maintenance materials designed to enhance longevity and reduce ongoing operating costs.

Justification

Failure to complete these upgrades presents a clear health and safety risk due to hazards such as tripping, falling, and the compromised integrity of aging building elements. These conditions may result in fines, insurance claims, and formal orders issued by the local Chief Building Official and/or the Landlord Tenant Board under the Residential Tenancies Act.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**44**	**0**	**44**	**0**	**0**	**0**	**0**	**0**
City of Barrie	11	0	11	0	0	0	0	0
City of Orillia	2	0	2	0	0	0	0	0
Reserve - AM	30	0	30	0	0	0	0	0
Capital Expenses	**(44)**	**0**	**(44)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**(0)**	**0**	**(0)**	**0**	**0**	**0**	**0**	**0**

Community Housing
Regent Street BldgB (Orillia)

Description and Scope

The electrical panels located within each residential suite are original to the building, having been installed in 1975. These panels are responsible for delivering all necessary electrical power to the suites, including power for lighting, heating, appliances, and plug loads. These panels have reached the end of their useful life, and sourcing replacement parts and breakers has become increasingly difficult. This request seeks approval for the complete removal and replacement of all suite electrical panels. The proposed work will involve upgrading systems to meet current Electrical Safety Authority (ESA) codes and standards, utilizing approved materials and components to ensure long-term safety, regulatory compliance, and reliable performance.

Justification

Failure to replace the aging electrical panels will result in unplanned power outages within residential suites, causing significant inconvenience to residents. For individuals who rely on electrically powered medical equipment or mobility aids, such disruptions could pose serious health and safety risks. Such a disruption would significantly impact tenants, potentially requiring temporary relocation, and would result in substantial operational costs. Additionally, the continuous provision of electrical power is a legal obligation under both the Ontario Building Code and the Residential Tenancies Act, making timely replacement essential for compliance and resident well-being.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**130**	**0**	**130**	**0**	**0**	**0**	**0**	**0**
City of Barrie	33	0	33	0	0	0	0	0
City of Orillia	7	0	7	0	0	0	0	0
Reserve - AM	90	0	90	0	0	0	0	0
Capital Expenses	**(130)**	**0**	**(130)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**(0)**	**0**	**(0)**	**0**	**0**	**0**	**0**	**0**

Community Housing
Sophia Street East (Barrie)

Description and Scope

A review and prioritization of asset management needs has identified that the exterior ramps, stairs, and handrails have reached the end of their useful life due to decay, cracking, and spalling. These deteriorated conditions pose a significant health and safety risk, including trip hazards, and compromise the integrity of critical access points. This area serves as the primary entrance to the building, as well as an emergency exit and designated fire route. This request seeks approval for the removal and full replacement of these elements to restore safe access and ensure compliance with the Ontario Building Code requirements, as well as the Accessibility for Ontarians with Disabilities Act (AODA) standards for barrier-free design.

Justification

Failure to complete the necessary walkway and stair repairs may result in injuries to residents and staff due to unsafe and unmaintained surfaces. These hazards increase the risk of trips and falls, potentially leading to litigation, insurance claims, and liability for the County.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**47**	**0**	**47**	**0**	**0**	**0**	**0**	**0**
City of Barrie	12	0	12	0	0	0	0	0
City of Orillia	3	0	3	0	0	0	0	0
Reserve - AM	33	0	33	0	0	0	0	0
Capital Expenses	**(47)**	**0**	**(47)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**(0)**	**0**	**(0)**	**0**	**0**	**0**	**0**	**0**

Community Housing
St. Paul Street (Collingwood)

Description and Scope

The electrical panels located within each residential suite are original to the building, having been installed in the early 1970's. These panels are responsible for delivering all necessary electrical power to the suites, including power for lighting, heating, appliances, and plug loads. These panels have reached the end of their useful life, and sourcing replacement parts and breakers has become increasingly difficult. This request seeks approval for the complete removal and replacement of all suite electrical panels. The proposed work will involve upgrading systems to meet current Electrical Safety Authority (ESA) codes and standards, utilizing approved materials and components to ensure long-term safety, regulatory compliance, and reliable performance.

Justification

Failure to replace the aging electrical panels will result in unplanned power outages within residential suites, causing significant inconvenience to residents. For individuals who rely on electrically powered medical equipment or mobility aids, such disruptions could pose serious health and safety risks. Such a disruption would significantly impact tenants, potentially requiring temporary relocation, and would result in substantial operational costs. Additionally, the continuous provision of electrical power is a legal obligation under both the Ontario Building Code and the Residential Tenancies Act, making timely replacement essential for compliance and resident well-being.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**61**	**0**	**61**	**0**	**0**	**0**	**0**	**0**
City of Barrie	15	0	15	0	0	0	0	0
City of Orillia	3	0	3	0	0	0	0	0
Reserve - AM	43	0	43	0	0	0	0	0
Capital Expenses	**(61)**	**0**	**(61)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**(0)**	**0**	**(0)**	**0**	**0**	**0**	**0**	**0**

Community Housing
Urban Native Housing Corp/Georgian Bay Native Friendship (Midland/Penetanguishene)

Description and Scope

This request seeks approval to proceed with substantial renovations to several detached, scattered units. The project includes the creation of additional residential units through secondary suites and/or garden suites, in alignment with the 10-Year Affordable Housing and Homelessness Prevention Strategy.

These additions offer a cost effective, land efficient solution to increasing housing supply. The key benefits including no requirement for new land acquisition, reduced soft costs, an exemption from site plan approval processes, and mitigation of multi-year inflation impacts associated with large scale construction projects. The project responds to the growing demand for one bedroom units, helping to reduce overhousing and free up larger units for families in need.

This request includes the repair and rehabilitation of the building envelope and associated interior work for several scattered residential units. As a critical component of tenant safety, comfort, and well-being, building envelope improvements will prevent water infiltration, reduce heat loss, and promote a secure, healthy living environment. Concurrently, the project will upgrade aging mechanical and electrical systems, many at the end of their service life, to enhance energy efficiency, lower long-term maintenance costs, and ensure compliance with regulatory standards.

Justification

Failure to proceed with the creation of secondary and/or garden suites will contribute to delays on the centralized waitlist. Overhoused tenants will remain in larger units, limiting availability for families in need of three-bedroom or larger accommodations directly impacting housing accessibility.

Additionally, deferring critical repairs poses serious health and safety risks. Deteriorating building envelopes, particularly the loss of rain screens, can lead to water infiltration, mould growth, structural damage, and unsafe living conditions. Similarly, not replacing aging mechanical and electrical systems increases the risk of equipment failure, including loss of power, heating, and hot water. Moreover, the provision of essential services such as heat, hot water, and electricity is legally required under the Ontario Building Code and the Residential Tenancies Act, making timely upgrades both a legal obligation and an operational necessity.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**983**	**0**	**983**	**0**	**0**	**0**	**0**	**0**
City of Barrie	246	0	246	0	0	0	0	0
City of Orillia	53	0	53	0	0	0	0	0
Reserve - AM	684	0	684	0	0	0	0	0
Capital Expenses	**(983)**	**0**	**(983)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Community Housing
Wellington Street West (New Tecumseth)

Description and Scope

As part of the County's ongoing commitment to improving resident well-being and supporting community programming, this request is for the refurbishment of the tenant common areas. These spaces play a vital role in fostering social interaction among residents, which contributes positively to mental health and overall quality of life. The proposed refurbishments include modest but impactful improvements to furnishings, flooring, bathroom and kitchen facilities. These enhancements will foster a more welcoming and functional environment for residents, while better supporting the agencies and clinics that utilize the space to deliver health and wellness programming.

Justification

Failure to complete the common area refurbishments diminishes the potential to enhance residents' health and well-being. Additionally, the existing furnishings are worn, outdated, and fall below acceptable County standards.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**82**	**0**	**82**	**0**	**0**	**0**	**0**	**0**
City of Barrie	21	0	21	0	0	0	0	0
City of Orillia	4	0	4	0	0	0	0	0
Reserve - AM	57	0	57	0	0	0	0	0
Capital Expenses	**(82)**	**0**	**(82)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**(0)**	**0**	**(0)**	**0**	**0**	**0**	**0**	**0**

Community Housing
Yonge Street (Midland)

Description and Scope

This request seeks approval to proceed with the replacement and upgrade of the common laundry room, along with select common area improvements including new cabinets, furnishings, appliances, lighting, and flooring. All components have reached the end of their useful life. The proposed upgrades will incorporate durable, low-maintenance materials designed to enhance longevity and reduce ongoing operating costs. This request also supports the exterior site upgrade consisting of a covered smoking shelter, exterior furnishings and exterior lighting per specified design criteria. It will be constructed on a concrete pad with walkways for tenants' safe access during all weather conditions.

Justification

Failure to complete these upgrades presents a clear health and safety risk due to hazards such as tripping, falling, and the compromised integrity of aging building elements. These conditions may result in fines, insurance claims, and formal orders issued by the local Chief Building Official and/or the Landlord Tenant Board under the Residential Tenancies Act. The smoking shelter will provide an approved designated area, which tenants can safely use in all weather conditions to smoke, while adhering to the Simcoe County Housing Corporation's non-smoking policies and current provincial legislation. This shelter will promote outdoor-only smoking and give tenants who choose to smoke an accessible, sheltered, and dry location.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**71**	**0**	**71**	**0**	**0**	**0**	**0**	**0**
City of Barrie	18	0	18	0	0	0	0	0
City of Orillia	4	0	4	0	0	0	0	0
Reserve - AM	50	0	50	0	0	0	0	0
Capital Expenses	**(71)**	**0**	**(71)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Community Housing
Yonge Street North (Springwater)

Description and Scope

This request supports the exterior site upgrade consisting of a covered smoking shelter, exterior furnishings and exterior lighting per specified design criteria. It will be constructed on a concrete pad with walkways for tenants' safe access during all weather conditions.

Justification

The smoking shelter will provide an approved designated area, which tenants can safely use in all weather conditions to smoke, while adhering to the Simcoe County Housing Corporation's non-smoking policies and current provincial legislation. This shelter will promote outdoor-only smoking and give tenants who choose to smoke an accessible, sheltered, and dry location.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**37**	**0**	**37**	**0**	**0**	**0**	**0**	**0**
City of Barrie	9	0	9	0	0	0	0	0
City of Orillia	2	0	2	0	0	0	0	0
Reserve - AM	26	0	26	0	0	0	0	0
Capital Expenses	**(37)**	**0**	**(37)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

COUNTY OF SIMCOE
Social and Community Services
Housing and Homelessness Services

Housing and Homelessness

Overview

Serve as the legislative municipal service manager for the County of Simcoe social housing system, encompassing its administration and strategic planning. Fulfill the County's mandated role to develop, execute, and evaluate the Affordable Housing and Homelessness Prevention Strategy. Lead and oversee the distribution of municipal, provincial, and federal funding for homelessness services and supports. Direct and assist initiatives aimed at reducing poverty.

Core Activities

The County of Simcoe is the Consolidated Municipal Service Manager responsible for the application of the Housing Services Act, not-for-profit housing system, and the administration of housing programs. This includes housing programs funded by municipal, provincial, and federal governments. Community planning, partnerships, and contract management with service providers who deliver homelessness prevention and related supports and services (i.e. emergency shelter services, supportive housing, housing first case management, housing assistance services, assertive street outreach, community safety teams, eviction prevention, food security and meal programs, etc.).

Budget Highlights

2026 Homelessness Services Highlights:

Real-time data and transparency by promoting evidence-based decisions with up-to-date housing data and public dashboards.

Encampment tracking and inter-municipal response through the implementation of a coordinated system across municipalities and cities for compassionate encampment response.

Emergency shelter and outreach standardization of governance and delivery across shelters and assertive outreach programs.

Rapid rehousing expansion through a new 40-bed modular facility and expanded rent subsidies.

Establishment of a county-wide assertive outreach consortium to enhance collaboration, including integrated transport to reach street-involved individuals.

Refine the Motel Voucher Program to ensure fiscal sustainability and responsiveness to participant needs.

Continued investment in Community Safety Teams to offer crisis response, clean-up, data tracking, and community engagement.

2026 Housing Programs Highlights:

Transition to Salesforce Phase 3, leading to a modernized, choice-based housing model.

Implementation of the 10-Year Housing and Homelessness Plan which fosters multi-sector collaboration for long-term regional and provincial policy alignment.

Enhancing core programs within social and affordable housing delivery, including expanding rent supplements and supportive housing.

Management of governance of expiring agreements for end-of-term operating and mortgage agreements while ensuring compliance and strategic renewals.

Improving access to homeownership and secondary suite programs by delivering down payment and accessory unit assistance, resulting in improved access through new funding channels.

Housing and Homelessness
Operating Budget ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**41,096**	**55,113**	**41,281**	**47,269**	**5,988**	**14.5%**	**53,796**	**12,516**	**30.3%**
Subsidies	32,364	44,923	31,757	35,581	3,825	12.0%	45,542	13,786	43.4%
Service Partners	6,371	6,813	7,438	7,879	441	5.9%	7,254	(184)	-2.5%
Miscellaneous Income	0	22	0	46	46	100.0%	0	0	0.0%
Transfer from Reserve	2,361	3,356	2,086	3,763	1,676	80.3%	1,000	(1,086)	-52.1%
Operating Expenses	**(55,652)**	**(67,660)**	**(55,169)**	**(60,490)**	**(5,321)**	**9.6%**	**(68,352)**	**(13,184)**	**23.9%**
Client Benefit	(49,088)	(62,223)	(50,976)	(55,702)	(4,726)	9.3%	(63,394)	(12,418)	24.4%
Salaries and Benefits	(3,108)	(3,426)	(3,584)	(3,653)	(69)	1.9%	(3,962)	(379)	10.6%
Administration	(183)	(222)	(238)	(223)	15	-6.2%	(524)	(286)	120.3%
Facilities	(3)	(72)	0	(0)	(0)	-100.0%	(99)	(99)	-100.0%
Cost of Service Delivery	(0)	(5)	0	(295)	(295)	-100.0%	0	0	0.0%
Transfer to Reserve	(3,270)	(1,712)	(371)	(617)	(246)	66.2%	(282)	89	-24.0%
Transfer to Reserve - AM	0	0	0	0	0	0.0%	(91)	(91)	-100.0%
Grand Total	**(14,556)**	**(12,547)**	**(13,888)**	**(13,221)**	**667**	**-4.8%**	**(14,556)**	**(668)**	**4.8%**

Explanation - Revenues

Subsidies
Subsidies are increasing by approximately $13.8M. This increase reflects the addition of $13.6M in new allocations under the Ontario Priorities Housing Initiative (OPHI) and the Canada-Ontario Community Housing Initiative (COCHI). In addition, Reaching Home funding will increase $1.1M over the 2025 budget. These increases are partially offset by a reduction of $865K in Service Manager federal funding.

Service Partners
The contributions from the cities of Barrie and Orillia are based on the current Municipal Services Management Partnership Agreement.

Transfer from Reserve
Transfer from Reserve will decrease by $1.1M. Historically, the County's share of non-profit provider loans has been funded through the Social Housing Reserve. Beginning in 2026, end-of-mortgage savings will cover the majority of these loans, thereby reducing the transfer from the Social Housing Reserve.

Explanation - Expenses

Client Benefits
Client Benefits are increasing by $12.4M. This increase is primarily driven by funding increases of $13.4M through the Ontario Priorities Housing Initiative (OPHI) and Canada-Ontario Community Housing Initiative (COCHI), and $656K through the Reaching Home program. In addition, $240K has been allocated to the Non-Profit Capital Repair Loan Program, $238K to the Municipal Rent Supplement Program, $100K to the Housing Opportunities Fund, and $1.4M for the Commercial Rent Supplement Program, which has been transferred from Community Housing to Housing and Homelessness to align with the administration of all rent supplement programs. These increases are offset by a $3.6M reduction in provider subsidies due to end of mortgage savings.

Salaries and Benefits
Salaries and Benefits are to increase by $379K. New staffing requests for 2026 include a Program Supervisor and a Program Coordinator for Coordinated Access, and a Program Coordinator for Housing Programs. These additional FTEs result in an increase of $382K over the 2025 budget, however, all three are 100% funded. In 2025, there was an in-year transfer of a Program Supervisor and 0.5 of a Director from Housing and Homelessness to Community Housing. Three students were also transferred from Housing and Homelessness to Community Partnerships, Policy, and Business Intelligence. In addition, there were two in-year FTEs approved for a temporary Housing Clerk and a permanent Program Supervisor. The Program Supervisor has offsetting revenue. Together, these in-year changes have resulted in a decrease of $215K from the 2025 approved budget. The net increase to salaries and benefits, excluding these additions, would have been 5.9%, which relates to collective agreements and standard salary and benefit increases.

Administration
Administration costs are expected to increase by $286K. This increase is primarily attributable to rental and insurance costs associated with the new Tiffin Street supportive housing location, as well as the inclusion of insurance costs for the Blake Street supportive housing location.

Facilities
Facilities costs are projected to increase by $99K. This increase reflects the addition of utilities, property taxes, and maintenance costs associated with the new Tiffin Street supportive housing location.

Transfer to Reserve
The Transfer to Reserve net impact is zero. Due to the creation of new asset management reserves, expenses are realigned to the appropriate category.

Housing and Homelessness Capital Summary ($000's)

	Account Type	Account Category			
	Capital Expenses	Capital Revenues			
		City of Barrie	City of Orillia	Reserve - AM	Reserve - Non DC
Blake Street (Barrie)	(250)	63	13		174
Tiffin Street (Barrie)	(73)	18	4	51	
Grand Total	**(323)**	**81**	**17**	**51**	**174**

Staffing Requests

Housing and Homelessness
Coordinator, Housing Programs

Description and Scope

In 2025, the Coordinator, Housing Programs role was formally established as part of an in-year staffing request, approved by County Council, to strengthen housing service delivery. The position plays a vital role in supporting Supervisors in advancing the County's commitment to providing access to safe, affordable, and secure housing for individuals and families facing housing challenges.

Key responsibilities of the Coordinator, Housing Programs include service coordination, stakeholder engagement, client support, operational support, program administration and continuous improvement. This role is integral to advancing the department's strategic objectives and improving housing stability through responsive, coordinated, and equitable service provision.

This request is for one FTE.

Justification

The Coordinator, Housing Programs fulfills a critical and expanding function within the municipal housing services framework, particularly as the complexity and urgency of housing insecurity continue to intensify due to economic volatility, climate impacts, and evolving public health dynamics. The position is instrumental in ensuring programmatic integrity, regulatory compliance, and the alignment of housing services with broader community support systems.

Working in close collaboration with both clients and supervisory personnel, the Coordinator facilitates efficient service delivery while advancing integrated approaches to housing and social service navigation. In addition to serving as a nexus between service stakeholders, the Coordinator plays a pivotal role in supporting client stabilization, fostering inter-agency partnerships, and contributing to the development of data-informed, equity-driven housing policies. This function will become increasingly vital as municipal and provincial governments confront compounding pressures within the affordable housing landscape. Ongoing investment in this role is paramount to ensuring adaptive, resilient, and equitable housing outcomes.

	2026 Budget ($000's)
Operating Revenues	**123.1**
Subsidies	123.0
Service Partners	0.1
Operating Expenses	**(123.5)**

	2026 Budget ($000's)
Salaries and Benefits	(122.7)
Administration	(0.8)
Grand Total	**(0.3)**

Housing and Homelessness
Program Coordinator, Coordinated Access

Description and Scope

The Program Coordinator, Coordinated Access, will play an important role when the County of Simcoe transitions all responsibilities associated with Coordinated Access from a third-party vendor and delivers this vital work internally.

Reporting to the Program Supervisor, Coordinated Access, this position will offer dedicated administrative support to the Coordinated Access leadership group, in addition to the newly established Action Oriented Case Conferencing Tables across all sub-regions in Simcoe County. Additionally, this position will support the new prioritization within the Homelessness Individuals & Families Information System (HIFIS).

This request is for one FTE.

Justification

Bringing the Coordinated Access program in-house will ensure a clear and transparent process that connects clients with appropriate resources and helps Simcoe County achieve its goal of a more person-focused and equitable approach to connecting people with housing resources.

Working in close collaboration with key internal stakeholders, service providers, and community members, this position will facilitate service delivery objectives, while advancing integrated approaches to housing and social service navigation. In addition to serving as a liaison between service stakeholders, the coordinator plays a pivotal role in supporting client stabilization, fostering inter-agency partnerships, and contributing to the development of data-informed, equity-driven housing and homelessness policies.

	2026 Budget ($000's)
Operating Revenues	**122.7**
Subsidies	122.7
Operating Expenses	**(122.7)**
Salaries and Benefits	(122.7)
Grand Total	**0.0**

Housing and Homelessness
Program Supervisor, Coordinated Access

Description and Scope

The Program Supervisor, Coordinated Access, will oversee the crucial transition of all responsibilities associated with Coordinated Access from a third-party vendor to an in-house service delivery model.

Reporting to the Manager, Homelessness Services, this position will offer leadership and support to the Coordination Access leadership group, in addition to the newly established Action Oriented Case Conferencing Tables across all sub-regions in Simcoe County. Additionally, this position will support the new prioritization within the Homelessness Individuals & Families Information System (HIFIS).

This request is for one FTE.

Justification

The County of Simcoe currently funds two FTEs to a third-party service provider for the provision and delivery of the Coordinated Access program, an integral component for connecting individuals experiencing homelessness with appropriate housing resources.

Reallocating these funds to create two in-house positions within the current Housing & Homelessness Services division will further support a clear and transparent process that connects clients with the appropriate resources and helps Simcoe County achieve its goal of a more person-focused and equitable approach to connecting people with housing resources.

Working in close collaboration with key internal stakeholders, service providers, and community members, the Program Supervisor will facilitate key service delivery objectives, while advancing integrated approaches to housing and social service navigation.

	2026 Budget ($000's)
Operating Revenues	**136.3**
Subsidies	136.3
Operating Expenses	**(136.3)**
Salaries and Benefits	(136.3)
Grand Total	**0.0**

Capital Requests

Housing and Homelessness
Blake Street (Barrie)

Description and Scope

The County acquired the property at Blake Street in 2024. This request seeks approval for the preliminary design and costing to create approximately 30-40 supportive housing units. The scope of work will include the initial soft costs and studies, as well as the design for the conversion of the former dealership building into new housing units, as well as spaces for both interior and exterior supports and counselling. This project builds on the housing continuum from the already existing rapid re-housing modules on site so that clients can move upward with the eventual goal of full-time permanent housing.

Justification

Not proceeding with this project will underutilize the newly purchased County site. Further, this project is a key collaboration within the City of Barrie to move people out of encampments and into rapid housing sites and, subsequently, into supportive housing to ensure progression and life skill development so that permanent housing can be achieved.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**250**	**0**	**250**	**0**	**0**	**0**	**0**	**0**
City of Barrie	63	0	63	0	0	0	0	0
City of Orillia	13	0	13	0	0	0	0	0
Reserve - Non DC	174	0	174	0	0	0	0	0
Capital Expenses	**(250)**	**0**	**(250)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Housing and Homelessness
Tiffin Street (Barrie)

Description and Scope

This request includes the installation of a cold air return system across the three floors and crawl space of the building. This will ensure reliable fresh air circulation and enhanced temperature control, significantly improving indoor air quality and comfort for residents. The new system will deliver long-term cost savings through reduced energy consumption and improved operational efficiency.

Additionally, floors will be added to the currently vacant shaft across the three levels, enhancing the safe use of the building and creating essential storage space for both the operator and tenants.

Justification

The cold air return system will assist in removing odours from corridors and public spaces and eliminate stratification of temperatures between the floors. If these items are not installed, the building will fall short of meeting current air quality standards, which may negatively affect tenant comfort, health, and overall well-being.

Failure to complete the structured floor within the shafts may result in injuries to staff. These hazards increase the risk of trips and falls, potentially leading to litigation, insurance claims, and liability for the County.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**73**	**0**	**73**	**0**	**0**	**0**	**0**	**0**
City of Barrie	18	0	18	0	0	0	0	0
City of Orillia	4	0	4	0	0	0	0	0
Reserve - AM	51	0	51	0	0	0	0	0
Capital Expenses	**(73)**	**0**	**(73)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

COUNTY OF
SIMCOE
Health and
Emergency
Services

COUNTY OF
SIMCOE
PARAMEDIC
SERVICES

Paramedic Services

Overview

Paramedic Services are a vital part of the County's public safety and health system, delivering 24/7 Primary and Advanced Care land ambulance services to residents and visitors. Highly trained staff respond to a growing number of calls each year, providing rapid, expert care during critical moments. Paramedics help strengthen the healthcare system by connecting patients to appropriate care, easing pressure on hospitals, and improving outcomes.

Paramedic Services also encompass a wide range of specialized programs and initiatives that reach beyond 911 response. These include advanced training for paramedics, specialty response teams, and innovative community paramedicine programs that provide in-home care, chronic disease management, and preventative health checks. These efforts help residents stay healthy at home, lower hospital admission rates, and reduce repeat 911 calls.

Paramedic Services is committed to innovation and collaboration, partnering with hospitals, municipalities, and the Ministry of Health to implement data-driven strategies that improve response times and system resilience. Through public education, defibrillator programs, and community outreach, we continue to build safety, preparedness, and trust across the County.

Core Activities

Paramedic Services deliver 24/7 land ambulance operations, responding to tens of thousands of calls annually across urban, rural, and remote areas. High clinical standards are maintained through ongoing training and professional development, while promoting public safety with CPR and First Aid education, injury prevention campaigns, and a robust Public Access Defibrillator (PAD) program.

Specialty teams provide expert responses to complex incidents such as remote rescues, bariatric transport, hazardous materials (CBRNE), and tactical operations. Innovative piloting tools like drone-assisted response, bike units, real-time data monitoring, MPDS, and advanced AVL/GPS systems to enhance efficiency and response times.

The growing Community Paramedicine program supports vulnerable residents with wellness checks, chronic disease management, mental health and addictions care, and post-discharge follow-up. All of these program supports lead to a reduction in emergency room visits, decreased strain on the ambulance and health care systems, and improve quality of life. Paramedics also provide medical coverage for community events, support overall public health, safety, and emergency preparedness at large gatherings and festivals.

Budget Highlights

Stabilization of staffing levels to address overall workload and staff health, response time performance, call volume and ongoing hospital offload delay pressures.

Continued work towards the implementation of new scheduling software to increase overall wellbeing of staff and improve operational efficiencies.

Continued recruitment and retention initiatives to address human health and resource pressures in the sector.

Completion and occupancy of the Waubaushene Paramedic Station and construction of the Barrie South West Post to address community growth and response time expectations.

Paramedic Services
Operating Budget ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**43,824**	**49,138**	**49,359**	**50,063**	**703**	**1.4%**	**53,231**	**3,871**	**7.8%**
Subsidies	33,880	36,164	37,989	38,318	329	0.9%	41,668	3,679	9.7%
Service Partners	9,423	11,234	11,134	11,473	339	3.0%	11,244	110	1.0%
User Fees	40	47	55	55	0	0.0%	55	0	0.2%
Miscellaneous Income	421	1,041	171	207	36	20.8%	253	82	47.8%
Transfer from Reserve	60	653	10	10	0	0.0%	10	0	0.0%
Operating Expenses	**(63,612)**	**(73,410)**	**(71,987)**	**(73,397)**	**(1,410)**	**2.0%**	**(77,103)**	**(5,116)**	**7.1%**
Salaries and Benefits	(52,518)	(59,027)	(60,275)	(60,700)	(425)	0.7%	(63,800)	(3,525)	5.8%
Administration	(1,609)	(3,682)	(2,175)	(2,704)	(529)	24.3%	(2,417)	(242)	11.1%
Facilities	(2,074)	(2,090)	(2,121)	(2,306)	(185)	8.7%	(2,284)	(163)	7.7%
Cost of Service Delivery	(6,576)	(7,074)	(6,866)	(7,101)	(235)	3.4%	(6,809)	57	-0.8%
Transfer to Reserve	(835)	(1,538)	(550)	(585)	(36)	6.5%	(24)	526	-95.7%
Transfer to Reserve - AM	0	0	0	0	0	0.0%	(1,769)	(1,769)	-100.0%

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Grand Total	(19,788)	(24,271)	(22,628)	(23,334)	(706)	3.1%	(23,873)	(1,245)	5.5%

Explanation - Revenues

Subsidies
Subsidies are increasing by approximately $3.7M. The 2026 subsidies have four Ministry funded envelopes. The base land ambulance funding envelope is expected to increase by $3.1M providing an estimated 2026 subsidy of $37.6M. This calculation is based on the Ministry's guidelines providing 50% funding of the County's 2025 eligible expenses, without an incremental increase for inflation. This 2026 Ministry base funding represents approximately 48% of the qualifying 2026 expenses, a shortfall of $1.7M for the 50% funding expectation.

The next two funding envelopes are related to Community Paramedicine and Long-Term Care Community Paramedicine. The Community Paramedicine program is funded via Ontario Health and an inflationary 2% increase has been assumed for base subsidy. The Long-Term Care Community Paramedicine program funding is currently awarded at $2.3M with no inflationary increase indicated.

The final funding envelope is for the Dedicated Nurse Offload Program which is currently $800K and is awarded each year so no inflationary assumption has been added.

Service Partners
The contributions from the cities of Barrie and Orillia are based on the current Municipal Services Management Partnership Agreement.

Miscellaneous Income
Miscellaneous Income is increasing by approximately $82K. The PAD (Public Access Defibrillator) program income is expected to increase $82K due to a program review to expand services and ensure costs are fully recovered.

Explanation - Expenses

Salaries and Benefits
Salaries and Benefits are to increase by $3.5M. New staffing requests total $1.3M. This includes an increase of two Advanced Care Paramedics and six Primary Care Paramedics. These eight medics are required to maintain response times in local municipalities.

The net increase to salaries and benefits, excluding these additions, would have been 3.7%, which relates to collective agreements and standard salary and benefits increases.

Administration
Administration costs are expected to increase by $243K. The Dedicate Nurse Offload Program flow through expenses to the hospital increase by $560K when comparing 2025 to 2026. This is offset by a reduction of $204K in space rental as Paramedic Services vacates the leased locations. There is a further $71K reduction in insurance

with the introduction of the municipal pool.

Transfer to Reserve
Transfer to Reserve is a net increase of $1.2M. This is a result of the establishment of new asset management categories and the realignment of related expenses. In alignment with the Asset Management Plan, the County has calculated the portion of the Ministry of Health base subsidy attributable to depreciation and directed its transfer to asset management reserves for facilities, fleet, and equipment.

Paramedic Services
Capital Summary ($000's)

	Account Type	Account Category					
	Capital Expenses	Capital Revenues					
		City of Barrie	City of Orillia	Reserve - AM	Reserve - DC	Reserve - Non DC	Capital Financing Requirement
Ambulance Addition	(539)	135	29		375		
BSESC Solar Panels	(400)	100	22				278
Central West Barrie Par Post	(700)	175	38		321		166
Paramedic Site Improvement	(10)	3	1	7			
Paramedic Station Improvement	(387)	97	21	63			207
Scheduling Software	(1,492)	294	105	724			368
South West Barrie Par Post	(3,834)	1,007	216		1,760		851
Spare Equipment	(14)	4	1			10	
Station Security Cameras	(57)	14	3			40	
Vehicle Replacement	(2,327)	583	125	1,618			
Waubaushene Paramedic Station	(2,000)	492	104		918		486
Grand Total	**(11,759)**	**2,905**	**664**	**2,412**	**3,374**	**50**	**2,355**

Staffing Requests

Paramedic Services
Paramedic Staffing

Description and Scope

The County of Simcoe Paramedic Services is proposing the addition of two 12-hour ambulances that requires eight full-time Paramedics to meet the rising demands of increased call volume, response time performance, staff workload, and overall employee wellness. The proposal includes six Primary Care Paramedic (PCP) positions and two Advanced Care Paramedic (ACP) positions.

This recommendation is intended to improve response times in member municipalities based on continued increases in time spent on each call, higher unit hour utilization (UHU), and growing workloads. Other factors driving the need for additional staff include population growth, demographic changes, and the increasing complexity of health issues such as homelessness, and mental health and addictions. Important considerations include compliance with Ministry of Health response time performance mandates, address off-load delay and expand response capacity and coverage in all communities.

In review of call volume data specifically, staff anticipate an overall 1% increase year over year. This 1% increase is comprised of a 3.58% increase for the 16 member municipalities, a 0.85% increase for the City of Orillia, and a 5.25% decrease for the City of Barrie as of the end of Q3 2025. Further analysis identifies that in 2025, 450 CARE Pilot calls in the City of Barrie were diverted by Police dispatch representing approximately 2% of the decreased call volume in Barrie. This does not include potential additional call diversion related to rates of recidivism among the CARE Pilot patients and other potential mitigation strategies such as Community Paramedicine chronic disease and vulnerable sector strategies.

Early data around the introduction of the Medical Priority Dispatch System (MPDS) has led to better call prioritization of high and low priority calls. MPDS (new system) data emphasizes clinical accuracy and a consistency of dispatch prioritization, while DPCI II (former system) data reflects operational adaptability within Ontario's dispatch environment, resulting in differences in analytics, reporting, and response mapping between the two systems. With the transition from DPCI II to MPDS, staff will continue to monitor data and response times throughout 2026 to ensure that recommended enhancements meet system needs and will report back on any significant deployment adjustments required.

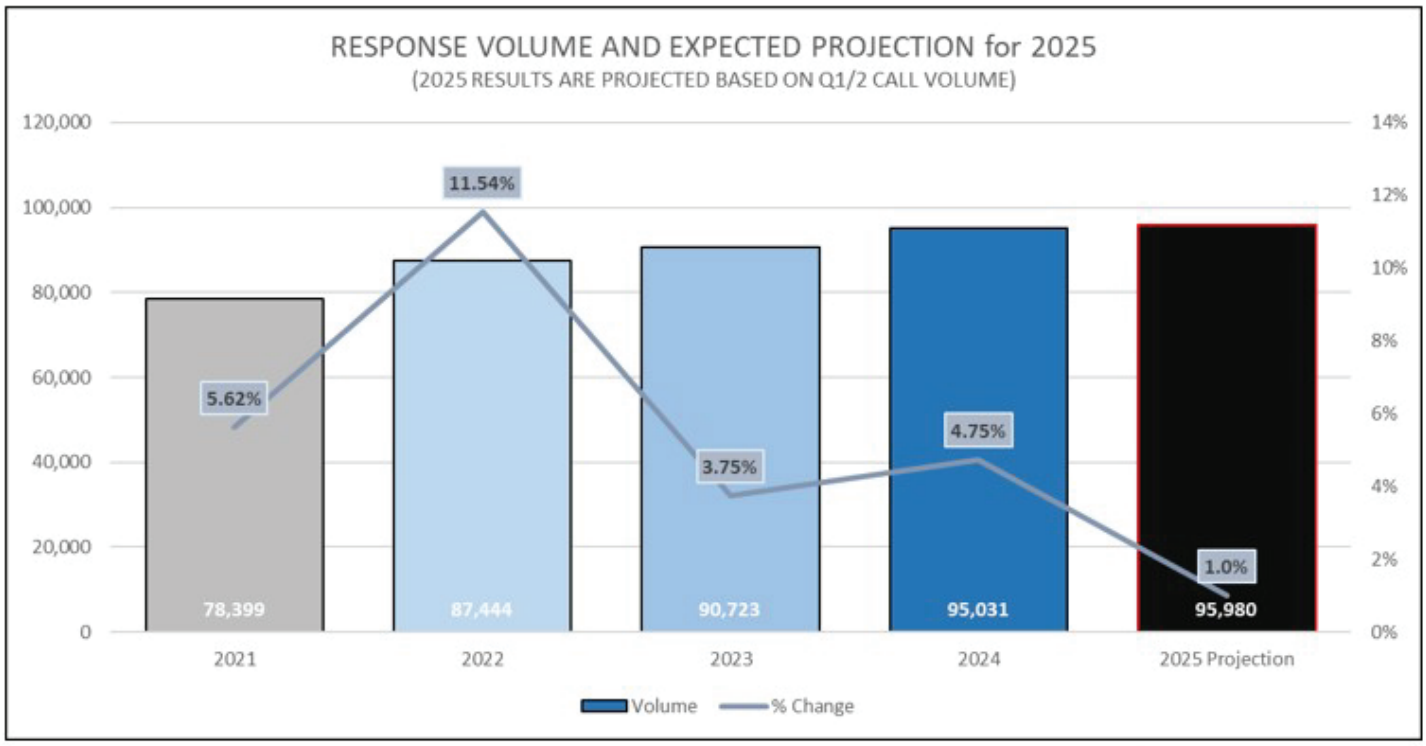
This request is for eight FTEs.

Justification

If approved, four paramedics will be deployed on one 12-hour peak ambulance from the Hub in the South district to help address increased call volume and response times, particularly in the Innisfil area. Additionally, four paramedics will be deployed on one 12-hour peak ambulance in Oro-Medonte to address ambulance coverage and response times in the Northeast district.

Not proceeding to meet the demand will increase the risk in the community and add significant costs in the future to address larger needs. Impacts include longer response time to patient treatment and transport, increased need for emergency staffing and overtime costs. It will also lead to unreliable and lengthened response times in some areas of the County.

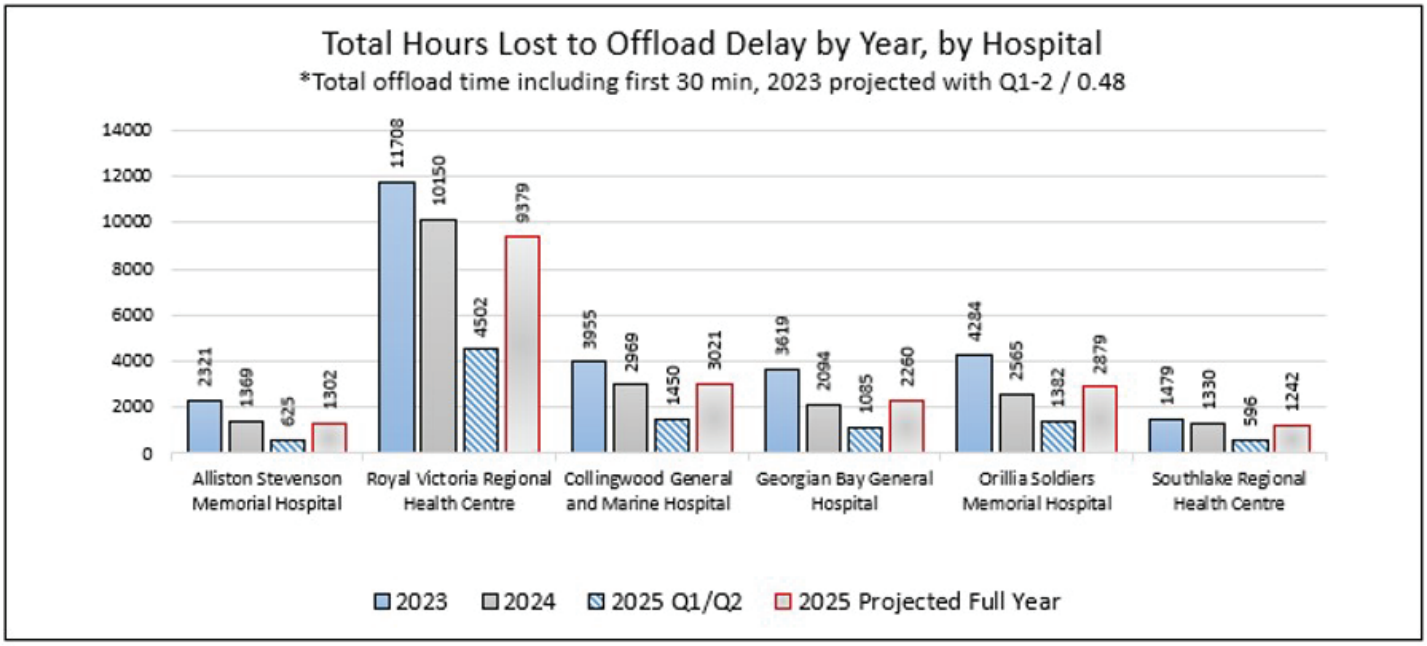
	2026 Budget ($000's)
Operating Revenues	**382.3**
Service Partners	382.3
Operating Expenses	**(1,269.8)**
Salaries and Benefits	(1,255.4)
Cost of Service Delivery	(14.4)
Grand Total	**(887.5)**

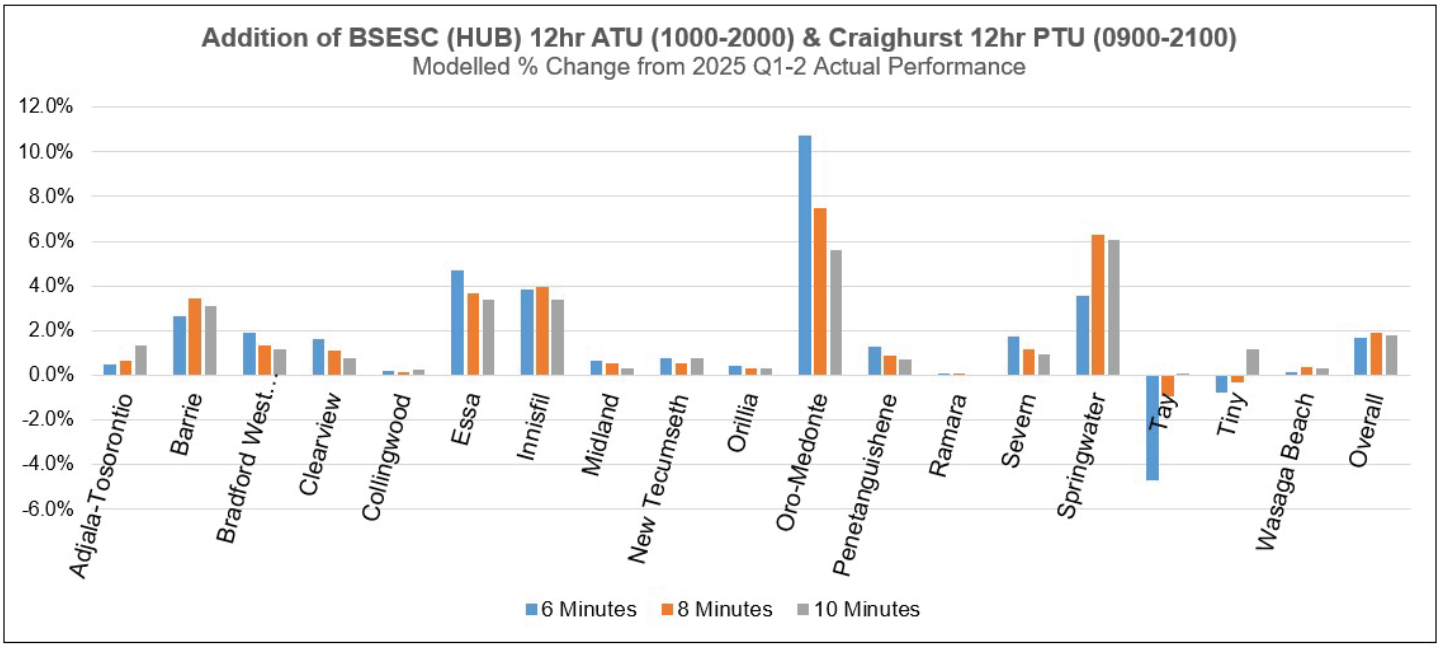


Year	Volume	% Change
2021	78,399	5.62%
2022	87,444	11.54%
2023	90,723	3.75%
2024	95,031	4.75%
2025 Projection	95,980	1.0%
2025 Mid Yr Actual	45,932	NA

Total Hours Lost to Offload Delay (Total Offload Time 2023-2025)

Hospital	Hospital Code	2023	2024	2025 Q1/Q2	2025 Projected Full Year
Alliston Stevenson Memorial Hospital	1817	2321	1369	625	1302
Royal Victoria Regional Health Centre	1825	11708	10150	4502	9379
Collingwood General and Marine Hospital	1833	3955	2969	1450	3021
Georgian Bay General Hospital	1844	3619	2094	1085	2260
Orillia Soldiers Memorial Hospital	1853	4284	2565	1382	2879
Southlake Regional Health Centre	2038	1479	1330	596	1242
Total Hrs Lost to Offload Delay	**NA**	**27366**	**20478**	**9640**	**20083**




Addition of BSESC (HUB) 12hr ATU (1000-2000) & Craighurst 12hr PTU (0900-2100)
Modelled % Change from 2025 Q1-2 Actual Performance
12.0%
10.0%
8.0%
6.0%
4.0%
2.0%
0.0%
-2.0%
-4.0%
-6.0%
Adjala-Tosorontio
Barrie
Bradford West...
Clearview
Collingwood
Essa
Innisfil
Midland
New Tecumseth
Orillia
Oro-Medonte
Penetanguishene
Ramara
Severn
Springwater
Tay
Tiny
Wasaga Beach
Overall
6 Minutes
8 Minutes
10 Minutes

Capital Requests

Paramedic Services
Ambulance Addition

Description and Scope

The County of Simcoe Paramedic Services is recommending the addition of two ambulances based on the requested additional new Paramedic staffing. If the staffing request is not approved these vehicles would not be required. The decision to recommend ambulances in 2026 is in alignment with the planned deployment of resources discussed in the staffing budget request. As these are new additions to the fleet, the budget request includes the required equipment to get the vehicle operational, such as defibrillators. When adding new staffing, adequate fleet are required to ensure all Paramedics have access to reliable operating equipment.

There have been long lead times and delays for the delivery of new ambulances. This is a province wide issue which staff have previously alerted Council. In response to these long lead times, County staff requested funds in the 2025 budget for a deposit on one of the two ambulances discussed above. That deposit was placed, and the vehicle delivery is anticipated in early 2027. This 2026 budget request will allow staff to place a deposit for the second ambulance, as well as place a deposit in advance of the 2028 calendar year. Staff will bring back formal requests as part of future year budgets to align requests with anticipated delivery schedules.

Justification

If this additional vehicle and equipment are not purchased, there is a risk that the vehicles will not be available when needed. Utilizing the existing ambulance fleet will result in an increase in wear and tear, associated repair and maintenance costs and reduced reliability of those vehicles.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**2,364**	**395**	**539**	**681**	**750**	**0**	**0**	**0**
City of Barrie	592	99	135	171	188	0	0	0
City of Orillia	127	21	29	37	40	0	0	0
Reserve - DC	1,644	275	375	474	521	0	0	0
Capital Expenses	**(2,364)**	**(395)**	**(539)**	**(681)**	**(750)**	**0**	**0**	**0**
Grand Total	**(0)**	**(0)**	**0**	**0**	**0**	**0**	**0**	**0**

Paramedic Services
BSESC Solar Panels

Description and Scope

The Barrie Simcoe Emergency Services Campus (BSESC) is co-owned by the City of Barrie (75%) and the County of Simcoe (25%). The County is invited to contribute 25% of the cost of a planned 625kW ground-mount solar photovoltaic system. This is a two-year project, with design costs planned for year one (2025) and installation costs for year two (2026). The project is forecasted to be fully commissioned in 2026 leading to reduced utilities costs for the Campus.

Justification

The system will offset over 40% of the facility's total electricity usage (700,000 kWh), estimating a reduction of annual facility electrical costs of approximately $105K. The County's share at 25% of this amount is $26K. The system has an estimated simple payback of 20 years and estimated facility greenhouse gas reductions of 38 tons of CO2e per year. The project is in line with County goals to lessen the environmental impact and cost of facilities.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**438**	**38**	**400**	**0**	**0**	**0**	**0**	**0**
City of Barrie	132	31	100	0	0	0	0	0
City of Orillia	28	7	22	0	0	0	0	0
Capital Financing Requirement	278	0	278	0	0	0	0	0
Capital Expenses	**(525)**	**(125)**	**(400)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**(87)**	**(87)**	**0**	**0**	**0**	**0**	**0**	**0**

Paramedic Services
Central West Barrie Par Post

Description and Scope

Paramedic Services requests funds for the acquisition of land for the Central West Barrie Paramedic Post. This post will provide necessities for Paramedics to carry out their administrative duties when not on calls and to remain in a location identified to optimize emergency response coverage to the community. This post represents a spoke in the hub and spoke model outlined in the Council approved Strategic Facility Plan. $1.8M for land acquisition was approved in 2023 and this request increases the land amount to $2.5M based on current market rates. If suitable land can be acquired, a construction budget will be presented to Council for consideration as this post has been identified as a priority to optimize the hub and spoke model.

Justification

Without approval to increase funds for the land acquisition the overall project is at risk.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**7,015**	**1,374**	**700**	**4,941**	**0**	**0**	**0**	**0**
City of Barrie	1,868	454	175	1,238	0	0	0	0
City of Orillia	398	94	38	266	0	0	0	0
Reserve - DC	3,416	827	321	2,268	0	0	0	0
Capital Financing Requirement	1,334	0	166	1,168	0	0	0	0
Capital Expenses	**(7,441)**	**(1,800)**	**(700)**	**(4,941)**	**0**	**0**	**0**	**0**
Grand Total	**(426)**	**(426)**	**(0)**	**0**	**0**	**0**	**0**	**0**

Paramedic Services
Paramedic Site Improvement

Description and Scope

Paramedic Services and County Facilities staff completed a review and prioritization of site specific asset management needs and identified two locations needing parking lot replacement, Beeton and Alliston Paramedic Stations. Engineering plans will be developed in 2026 to evaluate the scope and associated costs, with rehabilitation scheduled for completion in 2027.

Justification

Not proceeding with the parking lot repairs may lead to higher future repair costs, reduced reliability and functionality of the Paramedic Stations, and potential damage to existing structures and systems.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**350**	**0**	**10**	**340**	**0**	**0**	**0**	**0**
City of Barrie	88	0	3	85	0	0	0	0
City of Orillia	19	0	1	18	0	0	0	0
Reserve - AM	243	0	7	236	0	0	0	0
Capital Expenses	**(350)**	**0**	**(10)**	**(340)**	**0**	**0**	**0**	**0**
Grand Total	**(0)**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Paramedic Services
Paramedic Station Improvement

Description and Scope

Paramedic Services and County Facilities staff have completed building condition assessments and prioritized facility repair/replacement related expenses as well as energy saving projects. The buildings have been identified in the Asset Management Plan, detailing what work is required to extend the useful life of each building and to avoid costly damage while supporting reliable operation of critical facilities. Recommended facility improvements include Beeton and Stayner Paramedic Station ambulance bay repairs.

In addition, three paramedic stations have been identified for the installation of roof mounted solar panels in 2026 which will reduce electricity costs. Solar panels will be installed at the Alliston, Angus and Bradford Paramedic Stations.

Justification

Failing to proceed with repairs could result in higher future repair costs, reduced reliability and functionality of Paramedic Services stations, and potential damage to existing structures and systems. Further, not installing solar panels will eliminate the opportunity to reduce electricity costs.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**387**	**0**	**387**	**0**	**0**	**0**	**0**	**0**
City of Barrie	97	0	97	0	0	0	0	0
City of Orillia	21	0	21	0	0	0	0	0
Reserve - AM	63	0	63	0	0	0	0	0
Capital Financing Requirement	207	0	207	0	0	0	0	0
Capital Expenses	**(387)**	**0**	**(387)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**(0)**	**0**	**(0)**	**0**	**0**	**0**	**0**	**0**

Paramedic Services
Scheduling Software

Description and Scope

The Health & Emergency Services division, in collaboration with Information Technology, identified ongoing scheduling challenges within its existing SAP system, which serves over 1,200 employees across Paramedic Services and the four Long-Term Care homes. Despite continuous enhancements, the current system relies heavily on manual workflows and frequent workarounds, leading to increased workload for schedulers, errors in staff schedules, and rising overtime costs. These issues negatively impact both staff and leadership, undermining operational efficiency and employee trust.

To address these inefficiencies, the division has implemented a new scheduling software program pilot at one of the Long-Term Care homes. This marks the first step in a comprehensive project to standardize and streamline scheduling operations.

This request is to fund the development and rollout of a new scheduling program to the other three Long-Term Care homes and Paramedic Services. The new system will embed 25 core scheduling processes, minimize human error, ensure fair and accurate scheduling, and provide greater flexibility to meet operational demands. Cost for the new program will be shared by Paramedic Services and Long-Term Care.

By standardizing scheduling processes and tools across all sites, the initiative aims to stabilize the workforce, retain staff, reduce dependence on overtime and external agencies, and ultimately foster a culture of workplace and operational excellence.

Justification

Should the new scheduling program not be approved, there will continue to be workarounds within the existing system, increased workload for existing schedulers and errors in staff schedules and overtime. Any time a manual or system work around is required, the risk of schedule and or pay based errors increases which can erode employee trust in the organization, potentially reducing an employees' willingness to work additional shifts to ensure adequate staffing levels are maintained.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**1,492**	**0**	**1,492**	**0**	**0**	**0**	**0**	**0**
City of Barrie	294	0	294	0	0	0	0	0
City of Orillia	105	(0)	105	0	0	0	0	0
Reserve - AM	724	0	724	0	0	0	0	0
Capital Financing Requirement	368	0	368	0	0	0	0	0
Capital Expenses	**(1,492)**	**0**	**(1,492)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Paramedic Services
South West Barrie Par Post

Description and Scope

Paramedic Services requests funds required for the construction of the South West Barrie Paramedic Post. This post will provide necessities for Paramedics to carry out their administrative duties when not on calls and to remain in a location identified to optimize emergency response coverage to the community. This post represents a spoke in the hub and spoke model outlined in the Council approved Strategic Facility Plan. The County already owns the land where this post will be constructed. It is anticipated that this post would become operational in 2027.

Justification

By not proceeding, costs may increase in future years due to price escalation on construction projects. The overall optimization of the hub and spoke model will not be realized without the required post locations, impacting overall community emergency response times.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**5,334**	**0**	**3,834**	**1,500**	**0**	**0**	**0**	**0**
City of Barrie	1,383	0	1,007	376	0	0	0	0
City of Orillia	297	0	216	81	0	0	0	0
Reserve - DC	2,448	0	1,760	689	0	0	0	0
Capital Financing Requirement	1,206	0	851	355	0	0	0	0
Capital Expenses	**(5,334)**	**0**	**(3,834)**	**(1,500)**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Paramedic Services
Spare Equipment

Description and Scope

Paramedic Services is requesting funds to purchase additional equipment to maintain an adequate ratio for breakdowns, repairs, and preventative maintenance. This vehicle equipment is critical for ensuring that our paramedics can continue to provide uninterrupted emergency medical services to our community. The requested equipment includes one stair chair and one bariatric stair chair. Each piece of equipment plays a vital role in response to medical calls. Procuring these items will improve our day-to-day efficiency as well as prepare staff for unforeseen challenges, thereby safeguarding the health and well-being of both our residents and our Paramedics.

Justification

The identified equipment requires lead time to procure and deploy, necessitating careful planning to ensure availability. Currently there is minimal spare equipment, and unexpected events could result in an inability to load available vehicles with the necessary equipment, putting operations and call response at risk.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**14**	**0**	**14**	**0**	**0**	**0**	**0**	**0**
City of Barrie	4	0	4	0	0	0	0	0
City of Orillia	1	0	1	0	0	0	0	0
Reserve - Non DC	10	0	10	0	0	0	0	0
Capital Expenses	**(14)**	**0**	**(14)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Paramedic Services
Station Security Cameras

Description and Scope

The County of Simcoe Paramedic Services is requesting funding for a two-year project to install security cameras at the remaining Paramedic Stations and Posts. Currently, seven of the facilities are equipped with security cameras, and this project aims to complete the standardization across all facilities. The addition of security cameras at the remaining locations is crucial for enhancing the safety and security of paramedic staff and County assets. The installation of security cameras will help deter unauthorized access and provide valuable information in the event of an incident or security breach.

Justification

Without this investment, Paramedic Services face increased security risks such as trespassers, theft, and vandalism, leading to higher repair costs and loss of equipment. The absence of a standardized surveillance system could also compromise staff safety and operational integrity. By completing this two-year project, these risks will be addressed and ensure a secure environment at County Paramedic facilities.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**74**	**17**	**57**	**0**	**0**	**0**	**0**	**0**
City of Barrie	29	14	14	0	0	0	0	0
City of Orillia	6	3	3	0	0	0	0	0
Reserve - Non DC	40	0	40	0	0	0	0	0
Capital Expenses	**(114)**	**(57)**	**(57)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**(40)**	**(40)**	**0**	**0**	**0**	**0**	**0**	**0**

Paramedic Services
Vehicle Replacement

Description and Scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of the vehicle life cycles. The vehicles to be replaced are based on the County's Asset Management Plan and risk analysis which incorporates vehicle age, odometer readings, condition and repair and maintenance costs. The condition of these vehicles is reflective of the extreme operational conditions in which they are employed. Due to their age and overall condition, these vehicles are projected to have a dramatically reduced level of reliability, which will have an adverse effect on the provision of emergency services provided by Paramedic Services.

The following vehicles are recommended for replacement:
vehicle unit #-yr / kms or hrs / $ life to date repair and maintenance costs / life cycle(yrs)

Nine ambulances:
3504-21 / 346,386 / $88K / 6
3507-21 / 391,693 / $97K / 6
3525-21 / 367,815 / $65K / 6
3532-21 / 384,906 / $99K / 6
3533-21 / 407,420 / $66K / 6
3580-21 / 405,241 / $120K / 6
3581-21 / 443,390 / $104K / 6
3582-21 / 454,442 / $84K / 6
3583-21 / 368,718 / $94K / 6

Three rapid response units:
3334-18 / 243,797 / $95K / 6
3336-19 / 388,718 / $95K / 6
3397-18 / 250,197 / $80K / 6

Logistics van / 3340-18 / 285,156 / $78K / 8

As approved in September 2024 (CCW 2024-204) staff have included budget for deposits to be placed on 2028 ambulance replacements. Lead times continue to be more than one year. Placing deposits and orders aim to increase the likelihood that delivery occurs in the same year of replacement cycle expiries.

Justification

If these vehicles are not replaced in 2026, the cyclical process of replacing vehicles will require increased purchases in 2027 and will result in a decline in vehicle reliability while increasing repair and maintenance costs.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**8,517**	**1,973**	**2,327**	**3,196**	**1,021**	**0**	**0**	**0**
City of Barrie	2,134	494	583	801	256	0	0	0
City of Orillia	459	107	125	172	55	0	0	0
Reserve - AM	4,551	0	1,618	2,223	710	0	0	0
Reserve - Non DC	1,372	1,372	0	0	0	0	0	0
Capital Expenses	**(8,517)**	**(1,973)**	**(2,327)**	**(3,196)**	**(1,021)**	**0**	**0**	**0**
Grand Total	**0**	**(0)**	**0**	**0**	**0**	**0**	**0**	**0**

Paramedic Services
Waubaushene Paramedic Station

Description and Scope

Paramedic Services requests funding for the completion of the new 3-bay Waubaushene Paramedic Station. Operational Research in Health Ltd. (ORH) consultants indicated the current leased facility in Coldwater is not optimal for emergency response to the area and identified Waubaushene as an ideal location. Land on Sturgeon Bay Road was previously purchased as directed by Council and construction funds were approved in prior budgets. Construction began in 2025 with anticipated completion in 2026.

Justification

This station construction is underway, and these final funds are required to complete the project. The project was identified and approved as a multi-year project in past budgets.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**6,115**	**4,115**	**2,000**	**0**	**0**	**0**	**0**	**0**
City of Barrie	1,830	1,337	492	0	0	0	0	0
City of Orillia	393	289	104	0	0	0	0	0
Reserve - DC	3,369	2,450	918	0	0	0	0	0
Reserve - Non DC	39	39	0	0	0	0	0	0
Capital Financing Requirement	486	0	486	0	0	0	0	0
Capital Expenses	**(7,339)**	**(5,339)**	**(2,000)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**(1,224)**	**(1,224)**	**0**	**0**	**0**	**0**	**0**	**0**

COUNTY OF
SIMCOE
Emergency
Management
Simcoe County

Emergency Management

Overview

The County maintains an Emergency Management department as required under Section 3 of the Emergency Management and Civil Protection Act, R.S.O 1990 (Act). The Act and subsequent regulations outline the basic requirements for all Emergency Management programs at the municipal level which are the same for regional and local municipalities. The Community Emergency Management Coordinator, within each municipality, oversees their respective municipality. The County program complies with regional requirements and provides support to local municipalities for individual compliance.

Core Activities

Prepare and manage the County of Simcoe Emergency Response Plan, public and municipal emergency preparedness education, outline disaster mitigation strategies, and the administration of the 911 regional system.

Municipal programs are supported based on specific needs, including annual exercises, annual Hazard Identification and Risk Assessments, support with Continuity of Operations Plans and Business Impact Assessments.

Collaboration of County-wide coordination and support is provided to Emergency Social Services, Long-Term Care and Seniors Services, Lake Simcoe Regional Airport, and for Community Safety and Wellbeing Plans.

Budget Highlights

Continuation of the Primary Public Safety Answering Point Services Agreement with the Ontario Provincial Police, including recovery of costs from local municipalities.

Expansion of the department to deliver the requested supports by local municipalities and increase capacity of training and education and multi-Emergency Operation Centre exercises.

Replacement of the generator used during emergency situations.

Emergency Management
Operating Budget ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**194**	**136**	**171**	**171**	**0**	**0.0%**	**171**	**0**	**0.0%**
Subsidies	58	0	0	0	0	0.0%	0	0	0.0%
Miscellaneous Income	136	136	171	171	0	0.0%	171	0	0.0%
Operating Expenses	**(769)**	**(604)**	**(911)**	**(911)**	**0**	**0.0%**	**(1,070)**	**(159)**	**17.5%**
Salaries and Benefits	(291)	(327)	(554)	(554)	0	0.0%	(769)	(214)	38.7%
Administration	(104)	(102)	(136)	(136)	0	-0.2%	(72)	65	-47.5%
Facilities	0	(4)	(29)	(29)	0	0.0%	(33)	(5)	15.7%
Cost of Service Delivery	(364)	(161)	(181)	(181)	(0)	0.0%	(187)	(5)	2.9%
Transfer to Reserve	(10)	(10)	(10)	(10)	0	0.0%	0	10	-100.0%
Transfer to Reserve - AM	0	0	0	0	0	0.0%	(10)	(10)	-100.0%
Grand Total	**(574)**	**(468)**	**(740)**	**(740)**	**0**	**0.0%**	**(899)**	**(159)**	**21.5%**

Explanation - Revenues

There are no material changes in the budget.

Explanation - Expenses

Salaries and Benefits
Salaries and Benefits are to increase by $214K.

A request for an additional Program Supervisor is presented to continue the expanded support to local municipalities for Emergency Management Act requirements and annual exercise support. This additional FTE results in an increase of $126K over the 2025 budget.

The net increase to salaries and benefits, excluding these additions, would have been 16%, which relates to collective agreements and standard salary and benefit increases, in addition to the increased wage upon recruitment of two Program Supervisors in 2025.

Administration
Administration costs are expected to decrease by $65K. This is the result of a decrease in consulting fees of $78K for support on Community Safety and Wellbeing Plans for the realignment of the department Community, Partnerships, Policy and Business Intelligence. The decrease is offset by $10K for the introduction of a volunteer program and $6K for printing of the Tri-Annual Emergency Preparedness Guides.

Facilities
Facilities costs are projected to increase by $5K related to a one-time purchase of radios based on findings from recent emergency events.

Transfer to Reserve
The Transfer to Reserve net impact is zero. Due to the creation of the new asset management reserves, expenses are realigned to the appropriate category.

Emergency Management
Capital Summary ($000's)

	Account Type	Account Category
	Capital Expenses	Capital Revenues
		Reserve - AM
Portable Generator (350kW)	(449)	449
Grand Total	**(449)**	**449**

Staffing Requests

Emergency Management Program Supervisor

Description and Scope

As part of the 2023 County Strategic Planning Session, Council identified the need for additional Emergency Management support from County staff to member municipalities. As part of the Emergency Management program enhancement that started in 2025, the recommendation is the addition of one FTE. This resource would be the third Emergency Management Program Supervisor, bringing the total full-time Emergency Management staff to five. The staff complement includes a Manager, three Program Supervisors and one Training and Promotion Coordinator. The full-time staff are supported by a 0.5 Administrative Assistant and a summer student.

The new Program Supervisor would follow a similar division of work as the existing Program Supervisors, with approximately 75% of their time dedicated to supporting local municipalities and the remainder supporting the County program. This would directly support the requests for additional assistance for local municipalities to ensure key operations and support to other areas are maintained at appropriate levels. Direct examples of support provided by this FTE include: additional capacity for public facing training and education; support field and multi-emergency operations centre exercises; provide emergency response planning for all local municipalities and support of local continuity of operations plan creation.

This request is for one FTE.

Justification

Based on the comprehensive review an additional resource is required to meet Council's request for support.

	2026 Budget ($000's)
Operating Expenses	**(126.9)**
Salaries and Benefits	(125.7)
Administration	(1.2)
Grand Total	**(126.9)**

Capital Requests

Emergency Management
Portable Generator (350kW)

Description and Scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of the vehicle life cycles. The vehicles to be replaced are based on the County's Asset Management Plan and risk analysis which incorporates vehicle age, odometer readings, condition, service impact, and repair and maintenance costs. The overall condition of this generator is reflective of the extreme operational conditions and demands in which it has been employed, including deployment to emergency events in extreme weather. This mobile generator is projected to have an increased risk of becoming unreliable resulting in escalated repair and maintenance costs and operational downtime, which will adversely affect the provision of services to both the County and member municipalities in the event of an emergency.

The following vehicle is recommended for replacement:
vehicle unit #-yr / kms or hrs / $ life to date repair and maintenance costs / life cycle(yrs)

Mobile generator (350kW) / 11-09 / NA / $39K / 15

Justification

If this generator is not replaced in 2026, the cyclical process of replacing the vehicles will require increased purchases in 2027 and will result in a decline in reliability to provide emergency response while increasing repair and maintenance costs.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**449**	**0**	**449**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	449	0	449	0	0	0	0	0
Capital Expenses	**(449)**	**0**	**(449)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

COUNTY OF SIMCOE
Long-Term Care
and Seniors Services
Long-Term Care Homes

LTC - Homes

Overview

The County owns and operates four long-term care facilities for 560 residents that provides access to 24-hour nursing, personal care, and assistance with daily living.

Providing long-term care with state-of-the-art adult lifestyle communities that offer a continuum of housing and supportive services combined with a unique opportunity to age in place.

Core Activities

Delivery of personal care in a home-like setting in which residents may live with dignity, independence, in a manner respectful of their way of life.

Create an atmosphere which encourages healthy social interactions.

Compliance with the Ministry of Long-Term Care, Fixing Long-Term Care Act, 2021.

Provide various levels of supports to County residents and families with long-term stay beds, short-term respite, memory care units, convalescent care beds, and a behavioural specialized transition unit.

The Geriatric Mental Health team supports 26 long-term care homes across the County providing behavioural care specialization.

To promote a healthy work environment for the staff which stimulates safety, excellence in service delivery, and personal/professional growth.

Budget Highlights

Realignment of the Geriatric Mental Health team under LTC-Homes from Seniors Services. This team supports the County and regional Long-Term Care homes.

Nursing staffing levels continue to meet the four hours per resident per day as required by the Ministry of Long-Term Care. Efforts continue related to retention and recruitment of staff to be an employer of choice in the region as healthcare continues to face talent shortages. Agency staffing is still required due to critical staffing vacancies to meet this target for resident care.

To meet the anticipated changes in the resident assessment software and the Ministry of Long-Term Care's filing requirements, additional staffing is requested.

Continuation of the Simcoe Village Campus Redevelopment in Beeton, Ontario.

LTC - Homes
Operating Budget ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**79,591**	**78,757**	**77,761**	**78,767**	**1,006**	**1.3%**	**80,700**	**2,939**	**3.8%**
Subsidies	57,467	55,690	56,346	56,029	(317)	-0.6%	58,594	2,247	4.0%
Service Partners	3,908	3,800	3,555	3,886	331	9.3%	3,818	262	7.4%
User Fees	17,827	19,033	17,667	18,659	992	5.6%	17,917	250	1.4%
Miscellaneous Income	252	193	117	117	0	0.0%	117	0	0.0%
Transfer from Reserve	137	41	76	76	(0)	0.0%	255	179	236.8%
Operating Expenses	**(89,232)**	**(87,779)**	**(85,301)**	**(87,214)**	**(1,913)**	**2.2%**	**(90,006)**	**(4,705)**	**5.5%**
Salaries and Benefits	(57,268)	(62,963)	(68,392)	(69,492)	(1,100)	1.6%	(71,896)	(3,505)	5.1%
Administration	(18,918)	(13,637)	(6,050)	(6,697)	(647)	10.7%	(5,998)	52	-0.9%
Facilities	(3,500)	(3,346)	(3,875)	(4,026)	(151)	3.9%	(3,730)	145	-3.7%
Cost of Service Delivery	(8,323)	(6,686)	(5,924)	(5,939)	(15)	0.2%	(7,321)	(1,397)	23.6%
Transfer to Reserve	(1,223)	(1,147)	(1,060)	(1,060)	0	0.0%	(60)	1,000	-94.3%
Transfer to Reserve - AM	0	0	0	0	0	0.0%	(1,000)	(1,000)	-100.0%
Grand Total	**(9,641)**	**(9,022)**	**(7,539)**	**(8,447)**	**(908)**	**12.0%**	**(9,305)**	**(1,766)**	**23.4%**

Explanation - Revenues

Subsidies
Subsidies are increasing by approximately $2.2M. The Ministry of Long-Term Care announced level of care base subsidy increase of 2.1% across all envelopes for 2025. This increase has been built into the budget with an additional 2% assumption for anticipated 2026 announcements. This increase is $738K.

The Nursing Staffing Supplement subsidy to meet the four hours of resident care per day announced a 3.1% increase or $744K. The Allied Health Professionals subsidy that supports this initiative increased by $120K. The budget assumes a 2% increase in these amounts for 2026 assuming the Ministry of Long-Term Care will keep pace with increasing salary and benefit costs.

Geriatric Mental Health team funding increased $364K in early 2025 to support retention and increased salary and benefit costs plus the recruitment of a Registered Practical Nurse.

Funding for Infection Prevention and Control for team leads and education have been included in the budget but have only been announced to March 31, 2026. Similarly, funding for the Integrated Technology Solutions program are included in the budget but expire March 31, 2026. The County assumes these programs will be continued by the Ministry of Long-Term Care and offset direct costs included in operating expenses.

Funding for minor capital replacements of $317K has been included as funding against eligible capital projects first, with any excess funds included in operating to offset expenses in Facilities category.

Service Partners
The contributions from the cities of Barrie and Orillia are based on the current Municipal Services Management Partnership Agreement.

User Fees
User Fees are increasing by approximately $250K. This is mainly due to an increases of 2% in resident co-pay as directed by the Ministry of Long-Term Care.

Transfer from Reserve
Transfer from Reserve will increase by $179K. This transfer is from the stabilization fund established in prior years. It will be used to offset the net reduction of $49K that is related to case mix index results for 2025 as well as offset the transition to the new requirements for resident assessments. The costs associated with the transition are noted in the sections below.

Explanation - Expenses

Salaries and Benefits

Salaries and Benefits are to increase by $3.5M. A staffing request for Assessment Coders in each Long-Term Care home is proposed to address the changing requirements for resident assessments. This staff will work along side Nursing leadership to meet increased frequency and turnaround on assessments as prescribed by the Ministry of Long-Term Care. The cost of these FTEs is $262K. A transfer from the stabilization fund (held in reserve) for approximately $103K is proposed to phase in the impact of this transition.

The budget also includes a request to add Recreational Therapy Assistants to the Program Support Services department. This addition is part of a multi-year rollout to support programming, including group exercise, for residents in a cost efficient model. The 2026 budget cost is $191K.

The net increase to salaries and benefits, excluding these additions, is 5%, which relates to collective agreements and standard salary and benefits increases.

Staffing levels in the 2026 budget continue to meet the four hours of direct nursing care per resident per day. These staffing levels were in place to meet the March 2025 target date, with no new staffing required in 2026. Current workforce challenges require the County to use agency staff to fill critical shift vacancies. These costs are assigned in the Administration category below. In 2026, a $3M reduction to salaries and benefits has been reallocated to the Administration category for agency costs.

Cost of Service Delivery

Cost of Service Delivery is planned to increase by $1.4M. This increase is attributable to $1.2M of additional debt servicing costs for the Simcoe Village Campus Redevelopment. Food expenses for residents increased by $77K. The current food per diem from the Ministry of Long-Term Care is $13.44 per day.

The Geriatric Mental Health team includes other health professionals to support the nursing staff. Flow through funding for these contracted services has increased by $46K.

Transfer to Reserve

The Transfer to Reserve net impact is zero. Due to the creation of the new asset management reserves, expenses are realigned to the appropriate category.

LTC - Homes
Capital Summary ($000's)

	Account Type	Account Category					
	Capital Expenses	Capital Revenues					
		City of Barrie	City of Orillia	Other	Reserve - AM	Reserve - DC	Capital Financing Requirement
Building and Equipment	(1,446)	159	125	125	1,037		
Simcoe Manor Redevelopment	(115,210)	7,793	5,564			20,339	81,514
Grand Total	**(116,656)**	**7,952**	**5,689**	**125**	**1,037**	**20,339**	**81,514**

Staffing Requests

LTC - Homes
Assessment Coder

Description and Scope

The Ministry of Long-Term care uses the Resident Assessment Instrument (interRAI) assessment system to evaluate the needs of residents and determine funding for long-term care. The system was implemented through the Canadian Institute for Health Information (CIHI) who collects and analyzes the data submitted by long-term care facilities.

The interRAI Long-Term Care Facilities (LTCF) Assessment is a new system replacing the previous assessment tools (RAI-Minimum DataSet 2.0) developed in 1996. The interRAI LTCF is a detailed set of instruments that assesses a persons mental and physical health, activities of daily living, social support, and service use. The new system uses real time data collection, while ensuring consistency and comparability across the sector. It will improve data quality, resident care planning, and resident outcomes through a more modern and standardized assessment approach.

The interRAI LTCF is mandatory by the Ministry of Long-Term Care. The four County Long-Term Care Homes will transition to the new system with the final cohort of long-term care homes going live in January 2026. CIHI will discontinue support for the RAI-MDS 2.0 by March of 2026.

As part of this new system there are several enhanced requirements. The most significant is the frequency of assessment submissions that must occur weekly, at a minimum, compared to the previous quarterly submission, as well as enhancements to documentation and reporting. Information gathered through interviews with early adopters and participation in regional discussion, revealed that assessment completion by nurses working floors shifts is no longer best practice. RAI programs are changing to support LTCF processes with the majority implementing dedicated coding models in their homes.

Following best practice ensures dedicated Assessment Coders are provided with the resources to reliably and efficiently code the RAI-LTCF ensuring accurate information flows through to care planning, quality indicators, and the CMI which determines funding. The existing RAI Coordinator role will provide oversight of the process, acting as auditor of the assessments, supporting care planning and resident quality, and ensuring the required weekly submissions are completed accurately and on time.

This request is for 3.6 FTEs.

Justification

To meet increased Long-Term Care reporting requirements additional staff are required. If no additional staff is added to complement, the County risks being able to provide optimal resident care planning and to meet regulatory requirements. This could result in a loss of Case Mix Index funding and/or financial penalty.

	2026 Budget ($000's)
Operating Revenues	**159.6**
Service Partners	56.5
Transfer from Reserve	103.1
Operating Expenses	**(262.6)**
Salaries and Benefits	(262.6)
Grand Total	**(103.1)**

LTC - Homes
Recreation Therapy Assistant

Description and Scope

Requesting a Recreation Therapy Assistant position in the Program and Support Services department as part of the four-year implementation of a departmental realignment. The intent is the introduction of 2.7 FTE across the four Long-Term Care Homes. The realignment started with year one being 2023, because of issues brought forward during the pandemic regarding the importance of resident engagement in meaningful activity to combat loneliness, depression and improve quality of life. In addition, with increased costs of physiotherapy services based on a recent procurement process, there is a need for the Recreation Therapy Assistants to assist with exercise programming to optimize resident physical functioning.

This request is for 2.7 FTEs.

Justification

It was brought to the forefront during the pandemic that regular engagement in activities contributes to the overall health and quality of life of the residents. Our structure prior to realignment did not allow for the level of engagement that is beneficial. The restructuring of the department is essential in maintaining the core principles of Infection Prevention and Control while addressing individual resident needs.

The realignment and added staff will allow the Homes to better address the social, psychological, and emotional needs of the residents while giving the Homes the ability for increased engagement in community programs, expansion of the volunteer program, and improve overall operations within the facilities.

	2026 Budget ($000's)
Operating Revenues	**41.1**
Service Partners	41.1
Operating Expenses	**(190.9)**
Salaries and Benefits	(190.9)
Grand Total	**(149.8)**

Capital Requests

LTC - Homes
Building and Equipment

Description and Scope

Staff have reviewed and prioritized the repair and replacement of building components and equipment using the building condition assessment and departmental equipment requirements. The building components and equipment identified for replacement are at the end of their useful life and have been identified in the Asset Management Plan.

Continued investment in infrastructure and equipment is required to maintain the County's Long-Term Care Homes. In the following supplemental location data, certain asset management projects have been identified that do not pass the County's Tangible Capital Asset policy and are deemed as operating items. If a reprioritization of projects needs to occur to support resident's safety, the total expenditures in the supplement information may occur with the approval of the General Manager. Funding of these projects will include cost sharing with the Cities of Barrie and Orillia. Other costs may be funded in whole or partially through donations, Ministry of Long-Term Care subsidy, or reserves.

Justification

If the aging equipment and structures are not maintained to the required standards, resident and staff safety may be compromised.

The Other capital revenue includes the Ministry of Long-Term Care Comprehensive Minor Capital Funding.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**1,446**	**0**	**1,446**	**0**	**0**	**0**	**0**	**0**
City of Barrie	159	0	159	0	0	0	0	0
City of Orillia	125	0	125	0	0	0	0	0
Other	125	0	125	0	0	0	0	0
Reserve - AM	1,037	0	1,037	0	0	0	0	0
Capital Expenses	**(1,446)**	**0**	**(1,446)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

LTC - Homes
Simcoe Manor Redevelopment

Description and Scope

The redevelopment of Simcoe Manor in Beeton, Ontario into Simcoe Village, a seniors campus continuum, continues construction throughout the majority of 2026. The current occupancy target for the Long-Term Care, Village Centre, Supportive and Affordable components is in the fourth quarter of 2026.

The construction of Retirement and Life Lease/Market Rentals will continue through 2026 with occupancy in early 2027.

The Garden Homes, Townhomes, and Co-housing/Memory Care designs are complete and will be tendered in early 2026 with occupancy projected for mid-2027.

Cash flow projections have been reviewed and $115M of the approved budget is required in 2026 to ensure sufficient funds are available. The total project cost remains $353M.

Justification

The full project budget is approved by Council and funds allow contracts to be paid and future contracts to be awarded.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**216,165**	**70,871**	**115,210**	**30,084**	**0**	**0**	**0**	**0**
City of Barrie	22,461	14,668	7,793	0	0	0	0	0
City of Orillia	16,401	10,837	5,564	0	0	0	0	0
Other	53,537	2,873	0	18,538	32,126	0	0	0
Reserve - DC	63,158	37,493	20,339	5,326	0	0	0	0
Reserve - Non DC	11,220	5,000	0	6,220	0	0	0	0
Capital Financing Requirement	49,388	0	81,514	0	(32,126)	0	0	0
Capital Expenses	**(353,447)**	**(208,154)**	**(115,210)**	**(30,084)**	**0**	**0**	**0**	**0**
Grand Total	**(137,283)**	**(137,283)**	**(0)**	**(0)**	**0**	**0**	**0**	**0**

COUNTY OF SIMCOE
Long-Term Care
and Seniors Services
Seniors Services

Seniors Services

Overview

Seniors Services
Seniors Services offers a unique lifestyle opportunity through a choice of various housing types and programs to help increase health and vitality for seniors. Housing types range from Independent Living to a licensed Retirement Residence and Supportive Housing that allows seniors to age in place.

Age Friendly
In recognition of its leadership and commitment, Simcoe County received official designation in 2025 as a member of the World Health Organization Global network for Age-Friendly cities and communities. The County continues to fulfill its mandate of developing framework to identify, plan and address needs and priorities to support our aging population.

Core Activities

Housing for Seniors
Seniors Services has housing accommodation at:
Georgian Village which includes 40 Life Lease/Market Rental Suites, 17 Garden Life Lease/Market Rental Homes, 43 Retirement Residence Suites, and 40 Affordable Housing Suites. The campus also has an active village centre with the Rendezvous Bistro, and commercial spaces including Physician offices, diagnostic lab, hearing centre, hair salon, therapy pool, and fitness centre.

Sunset Suites has 40 Life Lease units. Physically connected to Sunset Manor, Life Lease is a unique option that creates a sense of community and well-being without the worries associated with the maintenance of their property.

Simcoe Village currently has 32 Supportive Housing apartments and provides accommodation and support services for those people who are having difficulty living alone but do not need the full services of a Long-Term Care Home. The service package includes assistance with activities of daily living, three dinner meals per week, and recreational programs to enhance the ability to age-in-place while maintaining independent lifestyles.

Programs
Adult Day program goals are to provide daytime respite, support, and education to families and caregivers. Enjoyable and stimulating activities to maintain client's optimal levels of independence are offered at two locations; Georgian Village and Elmvale.

Age Friendly programs include a revitalized Positive Aging Strategy (2025–2030), Business and Individual Recognitions Awards, Seniors Housing Grants, Municipal Grants, an Advisory Committee, a Municipal Champions Committee, and the Age Friendly Community Calendar (partnership with 211).

Seating & Mobility Clinics are hosted at the Elmvale Adult Day Program, Sunset Suites and at Simcoe Village free to residents within the catchment area.

Budget Highlights

Finalization of the Age Friendly Survey refresh and continued awareness of initiatives.

Redesign of the Georgian Village parking lot, post construction of additional Georgian Manor beds.

Expansion of the Rendezvous Bistro restaurant services and programming for residents.

Advocacy of required supports and services from the Ministry of Health and/or Ontario Health.

Seniors Services
Operating Budget ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**6,801**	**8,518**	**7,652**	**7,652**	**0**	**0.0%**	**8,073**	**421**	**5.5%**
Subsidies	961	1,802	972	972	0	0.0%	1,010	39	4.0%
User Fees	4,955	5,459	5,779	5,779	0	0.0%	6,000	221	3.8%
Miscellaneous Income	342	315	288	288	0	0.0%	410	122	42.2%
Transfer from Reserve	543	942	613	613	0	0.0%	653	39	6.4%
Operating Expenses	**(6,984)**	**(8,517)**	**(7,652)**	**(7,646)**	**6**	**-0.1%**	**(8,920)**	**(1,268)**	**16.6%**
Client Benefit	0	(552)	0	0	0	0.0%	0	0	0.0%
Salaries and Benefits	(3,263)	(4,031)	(3,735)	(3,735)	0	0.0%	(4,071)	(336)	9.0%
Administration	(398)	(473)	(141)	(135)	6	-4.6%	(166)	(24)	17.3%
Facilities	(1,640)	(1,872)	(1,973)	(1,973)	0	0.0%	(1,985)	(12)	0.6%

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Cost of Service Delivery	(739)	(809)	(864)	(864)	0	0.0%	(1,732)	(868)	100.4%
Transfer to Reserve	(944)	(779)	(938)	(938)	(0)	0.0%	(966)	(28)	3.0%
Grand Total	**(183)**	**1**	**0**	**6**	**6**	**100.0%**	**(847)**	**(847)**	**-100.0%**

Explanation - Revenues

User Fees
User Fees are increasing by $221K. Rental income increases by $187K according to the Provincial residential rental guidelines. Service package fees and fees for services increase by $124K based on current trending and escalation of the cost of the service provided. This is offset by a realignment of a la carte service revenue to Miscellaneous Income for consistency across the department.

Miscellaneous Income
Miscellaneous Income is to increase by $122K. Realignment of a la carte service revenue for $93K was moved from User Fees for consistency of reporting across the department. Expansion of revenue generating services and menu pricing at the Rendezvous Bistro Restaurant have increased total expected sales.

Explanation - Expenses

Salaries and Benefits
Salaries and Benefits are anticipated to increase by $336K. There are no staffing requests for 2026. The increase relates to collective agreements and standard salary and benefits increases.

Administration
Administration costs are expected to increase by $24K. This is related to the cost of the Age Friendly programs such as the individual recognition awards event.

Cost of Service Delivery
Cost of Service Delivery is planned to increase by $868K. This increase is attributable to additional debt servicing costs included in the 2026 budget for the Simcoe Village Campus Redevelopment of $847K.

Seniors Services
Capital Summary ($000's)

	Account Type	Account Category	
	Capital Expenses	Capital Revenues	
		Other	Reserve - Non DC
Building and Equipment	(599)	50	549

	Account Type	Account Category	
	Capital Expenses	Capital Revenues	
		Other	Reserve - Non DC
Grand Total	(599)	50	549

Capital Requests

Seniors Services
Building and Equipment

Description and Scope

Staff have reviewed and prioritized the repair and replacement of building components and equipment using the building condition assessment and departmental equipment requirements. The building components and equipment identified for replacement are at the end of their useful life and have been identified in the Asset Management Plan. Continued investment in infrastructure and equipment is required to maintain the County's Seniors Services facilities. In the following supplemental location data, certain asset management projects have been identified that do not pass the County's Tangible Capital Asset policy and are deemed to be operating items. To the extent a reprioritization of projects occurs for resident safety the total expenditures may be reassigned with the approval of the General Manager. These projects will be fully funded by reserves.

Justification

If aging equipment and structures are not maintained to required standards, resident and staff safety may be compromised.

The Other capital revenue includes funding from provincial partnerships and/or increased rent collected from commercial tenants.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**599**	**0**	**599**	**0**	**0**	**0**	**0**	**0**
Other	50	0	50	0	0	0	0	0
Reserve - Non DC	549	0	549	0	0	0	0	0
Capital Expenses	**(599)**	**0**	**(599)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

COUNTY OF
SIMCOE
Engineering,
Planning and
Environment

COUNTY OF
SIMCOE
Transportation
and Engineering

Transportation and Engineering

Overview

Deliver the operational, maintenance and construction services required for the County roads and structures system for the safe and efficient operation for the public, both at present and in the future.

Core Activities

Daily road maintenance, winter maintenance, traffic operations, rehabilitation program, reconstruction of roads, bridges and culverts infrastructure.

Budget Highlights

Annual road rehabilitation of 42 km as directed from the asset management plan.

Capital budget includes on-going multi year road projects as well as rehabilitation or replacement of three structures in the County Bridge inventory and continued environmental assessment and design work of several others.

Intersection improvements are also planned to commence construction at CR22 & CR29 and, CR96 & CR7.

Scheduled maintenance on garages will continue. An addition of an equipment storage building in Ramara and the replacement of back up power systems at Orr Lake and Beeton will be completed.

Transportation and Engineering
Operating Budget ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**10,696**	**12,298**	**3,647**	**3,690**	**43**	**1.2%**	**3,662**	**16**	**0.4%**
Subsidies	6,797	8,173	0	43	43	100.0%	0	0	0.0%
User Fees	198	189	198	198	0	0.0%	192	(6)	-3.0%
Miscellaneous Income	806	1,068	621	621	0	0.0%	643	22	3.5%
Transfer from Reserve	2,895	2,868	2,828	2,828	(0)	0.0%	2,828	(0)	0.0%
Operating Expenses	**(29,454)**	**(31,976)**	**(25,208)**	**(25,907)**	**(699)**	**2.8%**	**(25,610)**	**(402)**	**1.6%**
Salaries and Benefits	(7,897)	(8,424)	(9,480)	(9,514)	(34)	0.4%	(9,843)	(363)	3.8%
Administration	(3,938)	(4,080)	(3,904)	(3,670)	235	-6.0%	(3,689)	215	-5.5%
Facilities	(9,478)	(11,259)	(952)	(954)	(2)	0.2%	(912)	40	-4.2%
Cost of Service Delivery	(8,099)	(8,197)	(10,871)	(11,769)	(898)	8.3%	(11,165)	(294)	2.7%
Transfer to Reserve	(42)	(17)	0	0	0	0.0%	0	0	0.0%
Grand Total	**(18,758)**	**(19,678)**	**(21,561)**	**(22,217)**	**(656)**	**3.0%**	**(21,947)**	**(387)**	**1.8%**

Explanation - Revenues

There are no material changes in the budget.

Explanation - Expenses

Salaries and Benefits:
Salaries and Benefits are anticipated to increase by $363K. The net increase to salaries and benefits relates to collective agreements, and standard salary and benefits increases.

Transportation and Engineering
Capital Summary ($000's)

	Account Type	Account Category					
	Capital Expenses	Capital Revenues					
		CCBF	Other	Reserve - AM	Reserve - DC	Reserve - Non DC	Capital Financing Requirement
Beeton - Building Components	(229)			36		193	
Beeton - Generator	(397)			397			
Black River Structures	(91)			91			
Canal Road Bridge 008134	(95)			95			
Centre Line Over Mad River 00346	(3,818)	3,818					
Con 3 Lot 6/7 Culvert CR 17	(100)			100			
County Road 32	(105)			105			
CR 17 Culvert	(100)			100			
CR 21 Reconstruction	(5,906)				5,022		884
CR 22 Reconstruction	(8,971)				6,549		2,422
CR 27 - Culvert South of 11th Line	(36)			36			
CR 29/CR 22 Intersection	(2,572)				2,315		257
CR 34 / CR 19 Intersection	(595)				484		111
CR 4 Reconstruction	(7,299)				6,788		511
CR 53 Innisfil	(1,332)				1,132		200
CR 96 / CR 7 Intersection	(3,178)				2,923		254
Crash Attenuator	(61)			61			
Creemore - Building Components	(197)			31		166	
Orr Lake - Generator	(709)			709			

	Account Type Capital Expenses	Account Category Capital Revenues CCBF	Other	Reserve - AM	Reserve - DC	Reserve - Non DC	Capital Financing Requirement
Ramara - Cold Storage Building	(330)						330
Rehabilitation and Renewals	(14,506)	9,282	5,223				
Severn River Structures	(278)			278			
Vehicle Replacement	(3,737)			3,737			
Willow Creek Structures - CR 28	(1,564)	503		1,061			
Grand Total	**(56,205)**	**13,603**	**5,223**	**6,837**	**25,213**	**360**	**4,969**

Capital Requests

Transportation and Engineering
Beeton - Building Components

Description and Scope

The Beeton garage was built in 2011 and opened in the fall of 2012. In 2023, the County completed a renovation which created a meeting room, however there was insufficient budget to complete the flooring. This request is to complete the flooring in this area. This request is also for the installation of solar panels at the Beeton garage to reduce electricity costs and related greenhouse gas emissions. They will generate up to 70,000 kWh annually and will offset up to 100% of the facility's power needs.

Justification

The meeting room at the Beeton garage was created to host meetings for garage staff, interviewing candidates for vacant positions and meetings for a wider group of County staff and/or contractors. Installation of the tile flooring will finish the space allowing the room to be used for its intended purpose and decrease the annual maintenance of the current painted concrete floor.

If the solar panels are installed, they will reduce utility costs and related greenhouse gas emissions for the garage.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**229**	**0**	**229**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	36	0	36	0	0	0	0	0
Reserve - Non DC	193	0	193	0	0	0	0	0
Capital Expenses	**(229)**	**0**	**(229)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Transportation and Engineering
Beeton - Generator

Description and Scope

The Beeton garage was constructed in 2011. Due to the addition of more electrical components and the addition of the electric vehicle charging stations for their growing electric vehicle fleet, the current generator is no longer able to fully sustain operations during power failures. A new generator with a larger power output is required.

Justification

If a new generator is not installed at the Beeton garage, the operations at the garage will not be able to fully function in the event of a power outage. This would include responding to routine roads maintenance events, emergency situations that may arise and charging the electric fleet vehicles needed to do this work.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**397**	**0**	**397**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	397	0	397	0	0	0	0	0
Capital Expenses	**(397)**	**0**	**(397)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Transportation and Engineering
Black River Structures

Description and Scope

There are two structures, the Black River Bridge (169177) and the Black River Culvert (169185), located on County Road 169, 6.3 km and 6.4 km, respectively, north of County Road 45, in the Township of Ramara. The Black River Bridge is a two-span concrete slab on steel I girder, carrying two lanes of vehicular traffic with paved shoulders across the Black River. The bridge was constructed circa 1956 and rehabilitated in 1989. The Black River Culvert is a cast-in-place concrete box culvert carrying two lanes of vehicular traffic across a side channel of the Black River. Given the close proximity of the two structures and the impacts on road alignment and construction, these structures are grouped together for the development and evaluation of improvement options.

The 2026 budget item includes the environmental assessment and design for the Black Creek Culvert to be added to this project. The environmental assessment for the two structures is on-going for the rehabilitation and the replacement alternatives. The design and approval work will be completed in 2026 with construction to commence in 2027 and be completed over two construction seasons.

The 2026 total project cost of $11.9M is higher than the 2023 total project cost of $8.5M by $3.7M due to a change in the scope of work to replace the Black River Bridge instead of the original rehabilitation option.

Justification

The structures will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and corresponding higher construction costs.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**11,684**	**67**	**91**	**4,422**	**7,105**	**0**	**0**	**0**
Reserve - AM	11,617	0	91	4,422	7,105	0	0	0
Reserve - Non DC	67	67	0	0	0	0	0	0
Capital Expenses	**(11,895)**	**(278)**	**(91)**	**(4,422)**	**(7,105)**	**0**	**0**	**0**
Grand Total	**(211)**	**(211)**	**0**	**0**	**0**	**0**	**0**	**0**

Transportation and Engineering
Canal Road Bridge 008134

Description and Scope

The Canal Road Bridge (008134) is located on Canal Road, 220 m south of Bridge Street, in the Town of Bradford West Gwillimbury. The Bridge was constructed circa 1987. This concrete slab on girder bridge carries two lanes of vehicular traffic across the drainage canal.

The environmental assessment and design will commence in 2026 for rehabilitation and replacement alternatives. The design and approval work will be completed in 2027 with the construction to follow in 2028.

Justification

The structure will continue to deteriorate, leading to an increase in the scope of the rehabilitative work and corresponding higher construction costs.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**1,807**	**0**	**95**	**93**	**1,619**	**0**	**0**	**0**
Reserve - AM	1,807	0	95	93	1,619	0	0	0
Capital Expenses	**(1,807)**	**0**	**(95)**	**(93)**	**(1,619)**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Transportation and Engineering
Centre Line Over Mad River 00346

Description and Scope

The Centre Line Bridge is located on Centre Line Road, 400m north of Mulmur-Nottawasaga Townline, in the Township of Adjala-Tosorontio. The Bridge was constructed circa 1950. This timber deck on steel girder bridge carries two lanes of vehicular traffic across the Mad River.

The environmental assessment and preliminary design report are complete. The detail design and approvals for the replacement structure will be finished in 2025. Construction is scheduled to commence in 2026.

The 2026 total project cost of $4.2M is higher than the 2024 total project cost of $2.8M by $1.4M due to updated cost estimate based on recent tender bid results for similar type of work.

Justification

The structure will continue to deteriorate, leading to an increase in the scope of the rehabilitative work and an increase in the construction costs.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**4,234**	**417**	**3,818**	**0**	**0**	**0**	**0**	**0**
CCBF	3,818	0	3,818	0	0	0	0	0
Reserve - Non DC	417	417	0	0	0	0	0	0
Capital Expenses	**(4,234)**	**(417)**	**(3,818)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**(0)**	**(0)**	**0**	**0**	**0**	**0**	**0**	**0**

Transportation and Engineering
Con 3 Lot 6/7 Culvert CR 17

Description and Scope

The Concession 3, Lot 6/7 Culvert is located on County Road 17, 160m west of Silk Line, in the Township of Severn. The corrugated steel culvert was constructed circa 1960. This culvert carries two lanes of vehicular traffic across an unnamed watercourse.

The final design and approvals were completed in 2025. The existing structure is being replaced under a full road closure, with a precast concrete box culvert. During excavation, an extensive number of large boulders and rock fill were encountered which need to be removed and disposed off-site. In addition, the asphalt surface, beyond the planned limits of paving, was damaged from the boulders and rock fill being temporarily stockpiled due to site constraints. There will be an increase in construction costs for the removal and disposal of boulders and rock fill, as well as additional milling and surface asphalt paving.

Construction is on-going but will be paused during the planned seasonal shut-down period. Construction will resume in the spring of 2026.

The budget item for 2026 is for an increase in construction costs.

The 2026 total project cost of $1.3M is higher than the 2025 total project cost of $1.2M by $100K for the removal and the offsite disposal of the excessive amount of large boulders and rock fill discovered during the construction.

Justification

If the project doesn't go forward, the structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and an increase in the construction costs.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**1,288**	**1,188**	**100**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	100	0	100	0	0	0	0	0
Reserve - Non DC	1,188	1,188	0	0	0	0	0	0
Capital Expenses	**(1,288)**	**(1,188)**	**(100)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Transportation and Engineering
County Road 32

Description and Scope

The intersection of County Road 32 and 6th Line/Concession 10 is located in Collingwood. This intersection project is a joint project with Collingwood to install watermain and is being managed by Simcoe County. The intersection improvements are required to improve public safety and traffic operations due to increased travel demands through the area. The preferred solution is the construction of a roundabout.

The budget item for 2026 will be to continue design for the roundabout and coordinate utility relocations. Construction is anticipated to start in 2028.

Justification

Additional delays to this project will result in significant traffic safety concerns as the current intersection configuration will not support the expected additional traffic demand. It will also impact Collingwood's ability to coordinate the installation of watermain in the area with our road construction.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**1,119**	**0**	**105**	**0**	**1,015**	**0**	**0**	**0**
Reserve - AM	1,119	0	105	0	1,015	0	0	0
Capital Expenses	**(1,119)**	**0**	**(105)**	**0**	**(1,015)**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Transportation and Engineering
CR 17 Culvert

Description and Scope

Culvert 017123 is located on County Road 17, 100m north of Kitchen Sideroad, in the Township of Severn. The corrugated steel culvert was constructed circa 1960. This culvert carries two lanes of vehicular traffic across an unnamed watercourse.

The final design and approvals were completed in 2025. The existing structure is being replaced in two stages, by open cut excavation, with a precast concrete box culvert. We are anticipating similar conditions at Culvert 017123 as experienced at Culvert 017121 which included large rock fill in the embankment. Both culverts are being replacement under one construction contract due to the proximity to one another. A budget increase is proposed to provide a contingency in case the sub-grade conditions are similar to Culvert 017121 and include large rock fill.

Construction is on-going but will be paused during the planned seasonal shut-down period. Construction will resume in the spring of 2026.

The budget item for 2026 is to provide a construction contingency.

The 2026 total project cost of $1.3M is higher than the 2025 total cost of $1.2M by $100K due to extra work encountered at Culvert 017123, an adjacent culvert being replaced under the same contract, and to provide a contingency during construction if similar site conditions are experienced.

Justification

The structure will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and an increase in the construction costs.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**1,260**	**1,160**	**100**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	100	0	100	0	0	0	0	0
Reserve - Non DC	1,160	1,160	0	0	0	0	0	0
Capital Expenses	**(1,260)**	**(1,160)**	**(100)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Transportation and Engineering
CR 21 Reconstruction

Description and Scope

County Road 21 forms a major east-west link to Highway 400 in the Town of Innisfil. The environmental assessment for County Road 21 improvements (also known as Innisfil Beach Road) was completed in 2015 and includes the road section from County Road 27 east to the 20th Sideroad of Innisfil, a total distance of approximately 12 kms. The road will be reconstructed to a four-lane cross section with both rural and urban sections. There will also be improvements to intersections.

County Road 21 is divided into four construction phases:

- Phase 1 (Completed in 2023): east of CR 4 to west of 20 Sideroad
- Phase 2: west of CR 4 to east of CR 54
- Phase 3: west of CR 54 to Industrial Park Road
- Phase 4: west of CR 53 to east of CR 27

The 2026 budget includes the third season of road reconstruction work scheduled in Phase 2, Con 7/8, Lot 13 Bridge 021047 replacement, and the utility relocations for Phase 3.

The 2026 total project cost of $75.5M is higher than the 2025 total cost of $75.2M by $324K due to the addition of a road rehabilitation strategy for Phase IV in 2026 and deferring the Phase IV widening to 2038.

Justification

This road project has been identified in the Transportation Master Plan as part of the overall transportation improvements required in the area. Capacity concerns already exist, and further delay of this project will have a negative impact on future congestion.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**68,447**	**54,594**	**5,906**	**7,947**	**0**	**0**	**0**	**0**
CCBF	1,062	1,062	0	0	0	0	0	0
Other	2,049	2,049	0	0	0	0	0	0
Reserve - DC	62,528	50,691	5,022	6,815	0	0	0	0
Reserve - Non DC	792	792	0	0	0	0	0	0
Capital Financing Requirement	2,017	0	884	1,132	0	0	0	0
Capital Expenses	**(75,502)**	**(61,649)**	**(5,906)**	**(7,947)**	**0**	**0**	**0**	**0**
Grand Total	**(7,055)**	**(7,055)**	**(0)**	**(0)**	**0**	**0**	**0**	**0**

Transportation and Engineering
CR 22 Reconstruction

Description and Scope

The environmental assessment for County Road 22 improvements (also known as Horseshoe Valley Road) is complete. This project includes the section of road through the Horseshoe Valley Resort area from the 3rd Line of Oro-Medonte through to the 4th Line, a total distance of 3.2 km. Design improvements will include roundabouts at the 3rd Sideroad, 4th Sideroad, and resort entrance intersections. It will also include additional hill climbing lanes for the steep profiles of both the east and west hills, roadside protection upgrades, paved shoulders, illumination and drainage improvements.

County Road 22 site preparation and grading is divided into two construction phases:

- Phase 1: west of Oro Line 3 to west of the Horseshoe Valley Resort entrance
- Phase 2: east of the Horseshoe Valley Resort entrance to east of Oro Line 4

Utility relocations have been completed except for Enbridge gas.
This project will continue in 2026 with Phase 1 - the site preparation and grading contract. The Phase 2 site preparation and grading contract is planned to commence in 2027 and be completed in 2028 for the Enbridge gas relocations to occur in 2028/2029. The site preparation and grading contracts include the construction of numerous retaining walls within the project limits to avoid additional land acquisitions. The construction of the road improvements will commence in 2029, and it will be phased over four years to complete the project.

The 2026 total project cost of $96.8M is higher than the 2025 total cost of $69M by $27.8M due to the need for extensive retaining walls along both sides of the right-of-way and based on the updated engineer's cost estimate for the Phase 2 site preparation tender.

Justification

Population growth in the area will continue to put pressure on the roadway as traffic increases. Safety improvements through this section are required to improve overall performance. Upgrades to roadside protection, drainage features and intersection movements are needed to comply with today’s national standards. Improvements to this road section will also positively impact road maintenance operations, especially through the winter months.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**94,519**	**16,058**	**8,971**	**13,458**	**15,342**	**15,197**	**8,062**	**17,430**
Reserve - DC	85,295	16,058	6,549	12,503	14,232	13,281	6,417	16,256
Capital Financing Requirement	9,224	0	2,422	956	1,111	1,917	1,645	1,174
Capital Expenses	**(96,812)**	**(18,351)**	**(8,971)**	**(13,458)**	**(15,342)**	**(15,197)**	**(8,062)**	**(17,430)**
Grand Total	**(2,293)**	**(2,293)**	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**0**

Transportation and Engineering
CR 27 - Culvert South of 11th Line

Description and Scope

The County Road 27 Culvert is located south of Line 11, in Bradford West Gwillimbury. This road cross culvert is considered a non-structural culvert and the year built is unknown. It is a concrete box culvert that carries two lanes of vehicular traffic across an unknown watercourse.

The environmental assessment and detail design for the rehabilitation and replacement options, as well as retaining wall design is on-going. Construction is planned to begin in 2027.

The 2026 total project cost of $1.7M is higher than the 2024 total project cost of $756K by $989K due to updated cost estimate based on recent tender bid results for similar type of work and deferring the construction to 2027. Based on an engineering review, a culvert replacement along with retaining wall construction is required. The previously budgeted cost assumed only rehabilitation work was needed.

Justification

This structure was identified as requiring engineering design as County Maintenance Staff cannot address the immediate concerns regarding the excess fill over the structure and stabilizing the side embankments.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**1,711**	**34**	**36**	**1,641**	**0**	**0**	**0**	**0**
Reserve - AM	1,676	0	36	1,641	0	0	0	0
Reserve - DC	34	34	0	0	0	0	0	0
Capital Expenses	**(1,745)**	**(69)**	**(36)**	**(1,641)**	**0**	**0**	**0**	**0**
Grand Total	**(34)**	**(34)**	**0**	**0**	**0**	**0**	**0**	**0**

Transportation and Engineering
CR 29/CR 22 Intersection

Description and Scope

The intersection of County Road 29 (Crossland Road) with County Road 22 (Horseshoe Valley Road West) is in the Township of Springwater. It is currently a three-way intersection with a one-way stop resulting in County Road 22 being the through road. As part of the County's regular traffic monitoring in 2021, the total traffic volume is approaching the need for upgrades including signalization and the potential justification for additional turning lanes at County Road 22.

The 2026 budget item includes the construction and contract administration and inspection. The environmental assessment and detail design will be completed in 2025.

The 2026 total project cost of $3.1M is lower than the 2025 total project cost of $4.8M by $1.7M. This is due to the transition from a more costly roundabout to the preferred option of signalization.

Justification

It is expected that traffic will increase on County Road 22 and County Road 29 due to the major development in the area. Delay may risk additional traffic congestion during peak periods.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**3,102**	**531**	**2,572**	**0**	**0**	**0**	**0**	**0**
Reserve - DC	2,602	287	2,315	0	0	0	0	0
Reserve - Non DC	244	244	0	0	0	0	0	0
Capital Financing Requirement	257	0	257	0	0	0	0	0
Capital Expenses	**(3,134)**	**(562)**	**(2,572)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**(32)**	**(32)**	**(0)**	**0**	**0**	**0**	**0**	**0**

Transportation and Engineering
CR 34 / CR 19 Intersection

Description and Scope

The intersection of County Road 34 (Grey Road 19), Grey Road 21 and Mountain Road is located on the boundary of Grey and Simcoe County. This intersection project is a joint project being managed by Grey County. The intersection enhancements are required to improve public safety and traffic operations in consideration of increased travel demands through the area. The environmental assessment was completed in 2019. The preferred solution is the construction of a roundabout. Property acquisition is complete, and utility relocations have begun.

The budget item for 2026 will be to complete the utility relocations and begin construction. It will also cover consultant fees for tendering and contract administration/construction inspection during construction.

The 2026 total project cost of $5.7M is higher than the 2021 total project cost of $5M by $668K due to updated cost estimate based on recent tender bid results for similar type of work and deferring the construction to 2027.

Justification

Additional delays to this project will result in significant traffic safety concerns as the current intersection configuration would not support the additional traffic demand expected.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**5,280**	**1,527**	**595**	**3,159**	**0**	**0**	**0**	**0**
Reserve - DC	4,582	1,527	484	2,571	0	0	0	0
Capital Financing Requirement	698	0	111	587	0	0	0	0
Capital Expenses	**(5,664)**	**(1,910)**	**(595)**	**(3,159)**	**0**	**0**	**0**	**0**
Grand Total	**(383)**	**(383)**	**(0)**	**(0)**	**0**	**0**	**0**	**0**

Transportation and Engineering
CR 4 Reconstruction

Description and Scope

Recommended improvements for County Road 4 from the Town of Bradford limit to County Road 89 include widening to a four-lane cross section including a paved median, horizontal and vertical alignment adjustments, addition of auxiliary lanes, off-road trail, and illumination upgrades at sideroad intersections.

This section of County Road 4 is divided into three construction phases:

- Phase 1: from south of Line 9, BWG to north of 10th Line
- Phase 2: from north of 10th Line to north of 12th Line
- Phase 3: from north of 12th Line to north of County Road 89.

The Environmental assessment for County Road 4 from County Road 89 to Barrie began in 2020 with the construction planned to commence in 2028. This section of County Road 4 is divided into two construction phases:

- Phase 4: from Barrie limit to north of Line 9, Innisfil
- Phase 5: from south of Line 9, Innisfil to north of Line 7, Innisfil

The remaining road sections are grouped together in a new project group.

The budget for 2026 includes the construction for Phase 2. Construction will be completed over two construction seasons. In addition, the 2026 budget includes the utility relocations for Phase III.

The 2026 total project cost of $125.1M is higher than the 2025 total project cost of $95.4M by $29.7M. This is due to the creation of Phase IV and Phase V, which total $29.1M, to the project, while breaking out the remaining phases of County Road 4 from CR 89 to Barrie limit to a new project group.

Justification

County Road 4 forms a major north-south link from Barrie to Bradford in the southeast portion of the County. This road project has been identified in the Transportation Master Plan as part of the overall transportation improvements required in the area. Capacity concerns already exist, and further delay of this project will have a negative impact on future congestion.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**120,637**	**50,289**	**7,299**	**9,938**	**19,616**	**19,601**	**12,551**	**1,342**
CCBF	600	600	0	0	0	0	0	0
Other	578	578	0	0	0	0	0	0
Reserve - DC	114,091	49,066	6,788	9,268	18,322	18,302	11,673	671
Reserve - Non DC	45	45	0	0	0	0	0	0
Capital Financing Requirement	5,324	0	511	671	1,294	1,299	879	671
Capital Expenses	**(125,050)**	**(54,702)**	**(7,299)**	**(9,938)**	**(19,616)**	**(19,601)**	**(12,551)**	**(1,342)**
Grand Total	**(4,413)**	**(4,413)**	**(0)**	**0**	**(0)**	**(0)**	**(0)**	**0**

Transportation and Engineering
CR 53 Innisfil

Description and Scope

This project includes the section of County Road 53 (5th Sideroad), from County Road 21 (Innisfil Beach Road) to the City of Barrie limit, a total distance of approximately two km.

The environmental assessment is complete. The preferred solution is upgrading the road to a County road standard (wider lanes and wider shoulders) and intersection improvements (turning lanes and traffic signals).

The budget item for 2026 includes the site preparation and the utility relocations. The project will continue into 2026 with the completion of the detail design, as well as property acquisitions. The construction portion of County Road 53 from County Road 21 to Barrie is forecasted to begin in 2027 and be completed in one construction season.

The 2026 total project cost of $6.7M is higher than the 2024 total project cost of $4.8M by $1.9M due to updated cost estimate based on recent tender bid results for similar type of work.

Justification

County Road 53 is a secondary arterial road and forms a north-south link from Innisfil to the City of Barrie annexed intensification lands. This road project has been identified in the Transportation Master Plan as part of the overall transportation improvements required in the area. Capacity concerns already exist, and further delay of this project will have a negative impact on future congestion.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**6,488**	**968**	**1,332**	**4,189**	**0**	**0**	**0**	**0**
Reserve - DC	5,660	968	1,132	3,560	0	0	0	0
Capital Financing Requirement	828	0	200	628	0	0	0	0
Capital Expenses	**(6,658)**	**(1,138)**	**(1,332)**	**(4,189)**	**0**	**0**	**0**	**0**
Grand Total	**(170)**	**(170)**	**(0)**	**(0)**	**0**	**0**	**0**	**0**

Transportation and Engineering
CR 96 / CR 7 Intersection

Description and Scope

The intersection of County Road 96 (27/28 Sideroad Nottawasaga) with County Road 7 is in the Township of Clearview, located at the east limit of the Stayner By-Pass. It is currently a three-way intersection with a one-way stop control resulting in County Road 7 being the through road. As part of the County's regular traffic monitoring in 2021, the total traffic volume is approaching the need for upgrades including signalization and the potential justification for additional turning lanes.

The 2026 budget item includes the construction and contract administration and inspection. The environmental assessment and detail design will be completed in 2025.

The 2026 total project cost of $3.8M is lower than the 2025 total project cost of $4.5M by $725K due to the preferred option for signalization proceeding to detailed design over the more costly roundabout option.

Justification

It is expected that traffic will increase on County Road 96 and County Road 7 due to the major development in the area. Delay may risk additional traffic congestion and delays during peak periods.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**3,734**	**557**	**3,178**	**0**	**0**	**0**	**0**	**0**
Other	13	13	0	0	0	0	0	0
Reserve - DC	3,467	544	2,923	0	0	0	0	0
Capital Financing Requirement	254	0	254	0	0	0	0	0
Capital Expenses	**(3,769)**	**(591)**	**(3,178)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**(34)**	**(34)**	**(0)**	**0**	**0**	**0**	**0**	**0**

Transportation and Engineering
Crash Attenuator

Description and Scope

The purchase of two new crash attenuators is required to ensure that the road maintenance crews can comply with the Ontario Traffic Manual Book 7. When performing road maintenance on multilane roads, crash attenuators are generally required and provide a higher level of safety for both workers and motorists.

Justification

With our current inventory and future addition of multi-lane road sections, the County requires additional crash attenuators to maintain the roads in accordance with the Minimum Maintenance Standards. Failure to acquire these assets will create scheduling issues for the maintenance staff and delay response times.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**61**	**0**	**61**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	61	0	61	0	0	0	0	0
Capital Expenses	**(61)**	**0**	**(61)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Transportation and Engineering
Creemore - Building Components

Description and Scope

This is a request for a water softener. The Creemore garage, constructed in 2020, lacks a water softener, which is a concern given the area's hard water. This can cause wear and damage to water-based equipment such as fixtures and the high-pressure power washer.

Also, there is a request to install solar panels at the Creemore garage to improve energy efficiency and reduce greenhouse gas emissions. These panels are expected to generate up to 60,000 kWh annually and be enough to offset up to 100% of the facility's electricity needs.

Justification

Installing a water softener will increase the life cycle of systems and improve the vehicle washing operations. The installation of solar panels is in line with the Corporate Climate Action Plan goal to reduce greenhouse gas emissions.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**197**	**0**	**197**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	31	0	31	0	0	0	0	0
Reserve - Non DC	166	0	166	0	0	0	0	0
Capital Expenses	**(197)**	**0**	**(197)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Transportation and Engineering
Orr Lake - Generator

Description and Scope

The Orr Lake Garage was built in 2015 to service the roads assigned in the amalgamated Moonstone and Perkinsfield Districts. The generator that was installed at the time is small and is unable to power all the required components to sustain operations during power failures.

Justification

Currently the generator at the Orr Lake Garage does not operate all the vital functions. Not having full operation of the garage components during a power outage could impact County staff responses to routine roads maintenance and any emergency situations.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**709**	**0**	**709**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	709	0	709	0	0	0	0	0
Capital Expenses	**(709)**	**0**	**(709)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Transportation and Engineering
Ramara - Cold Storage Building

Description and Scope

The Ramara garage requires a 60' x100' x 26' tall (6,000 sq/ft) equipment storage building to house the equipment and critical supplies required for ongoing road maintenance activities. The building will consist of a steel frame with fabric cladding installed on a block wall. If constructed, the building will house the grader, tractors, snowplows and materials such as cold patch, sign posts and traffic control devices.

Justification

Many of the County's assets are parked outside 12 months a year as the roads garages only have enough indoor capacity for the plow trucks. With the addition of the equipment storage building, Ramara will have all the equipment and critical supplies covered and out of the elements on a year-round basis. This will also provide a more secure setting for these assets. Storing equipment under cover is widely accepted in the industry as a method to protect the assets and ensure they remain in working order. Equipment left exposed to the environment increases maintenance costs and shortens the expected life cycle.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**330**	**0**	**330**	**0**	**0**	**0**	**0**	**0**
Capital Financing Requirement	330	0	330	0	0	0	0	0
Capital Expenses	**(330)**	**0**	**(330)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Transportation and Engineering
Rehabilitation and Renewals

Description and Scope

The following projects are being recommended for road rehabilitation:
• County Road 12, from County Road 13 to County boundary. The proposed work includes cold-in-place recycling and placement of hot mix asphalt for a total distance of 4.0 km.
• County Road 16, from Hwy 400 to County Road 23. The proposed work includes cold-in-place recycling and placement of hot mix asphalt for a total distance of 5.8 km.
• County Road 28, from Hwy 26 to Hindle Lane. The proposed rehabilitation will consist of milling the existing asphalt surface, placing fibermat and placement of hot mix asphalt for a total distance of 2.0 km.
• County Road 52, from Muskoka Street to Severn River. The proposed rehabilitation will consist of pulverizing the existing asphalt, culvert replacement, placing gravel and placement of hot mix asphalt for a total distance of 3.0 km.
• County Road 21, from Kallen Blvd. to County Road 56. The proposed work includes expanded asphalt and placement of hot mix asphalt for a total distance of 5.7 km.
• County Road 21, from County Road 53 to County Road 27. The proposed work includes expanded asphalt and placement of hot mix asphalt for a total distance of 6.0 km.

Micro surfacing Projects:
• County Road 92, from west limits of Elmvale to County Road 29 for a total distance of 7.0 km.
• County Road 1, from County Road 27 to east limits of Beeton for a total distance of 8.3 km.
• County Road 56, from Hwy 89 to County Road 21 for a total distance of 8.9 km.
• County Road 1, from west limits of Beeton to County Road 10 for a total distance of 500 m.
• County Road 45, from County boundary west 3.0 km.
• County Road 6, from Conc. 14 to County Road 26 for a total distance of 2.6 km.

Justification

The road rehabilitation and renewal projects are selected annually based on the output of the CityWide asset management software. By implementing these proposed road rehabilitation projects, these road sections will have their respective Pavement Condition Indices (PCI) restored to 100. Similarly, the micro surfacing projects for these road sections will have their respective PCI's restored to 90. The County strives to maintain the road system with an overall average PCI of 75.

The rehabilitation and renewal projects are funded by the Canada Community-Building Fund and the Ontario Community Infrastructure Fund.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**14,506**	**0**	**14,506**	**0**	**0**	**0**	**0**	**0**
CCBF	9,282	0	9,282	0	0	0	0	0
Other	5,223	0	5,223	0	0	0	0	0
Capital Expenses	**(14,506)**	**0**	**(14,506)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**(0)**	**0**	**(0)**	**0**	**0**	**0**	**0**	**0**

Transportation and Engineering
Severn River Structures

Description and Scope

There are two structures, Severn River East Branch Bridge (169236) and the Severn Bridge East Overflow Bridge (169235) located on County Road 169, 60 m and 120 m south of Oakridge Drive in Ramara Township. The Severn River East Branch Bridge is a truss structure constructed circa 1971 and rehabilitated in 1989. The Severn Bridge East Overflow Bridge is a rigid frame structure constructed in 1956. These two structures each carry two lanes of vehicular traffic across various branches of the Severn River East. Given the close proximity of the two structures and the impacts on road alignment and construction, these structures are grouped together for the development and evaluation of improvement options.

The environmental assessment and design will commence in 2026 for rehabilitation and replacement alternatives. The design and approval work will be completed in 2028 with construction to follow in 2029.

Justification

The structures will continue to deteriorate, leading to an increase in the scope of rehabilitative work required and corresponding higher construction costs.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**5,798**	**0**	**278**	**275**	**0**	**5,245**	**0**	**0**
Reserve - AM	5,798	0	278	275	0	5,245	0	0
Capital Expenses	**(5,798)**	**0**	**(278)**	**(275)**	**0**	**(5,245)**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Transportation and Engineering
Vehicle Replacement

Description and Scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of the vehicle life cycles. The vehicles to be replaced are based on the County's Asset Management Plan and risk analysis which incorporates vehicle age, odometer readings, condition, service impact, and repair and maintenance costs The condition of these vehicles and equipment is reflective of the extreme operational conditions in which they are employed for maintaining and repairing roadways.

The following vehicles are recommended for replacement:
vehicle unit #-yr / kms or hrs / $ life to date repair and maintenance costs / life cycle(yrs)

Four plow trucks:
168-14 / 252,917 / $214K / 12
189-14 / 228,649 / $242K / 12
194-14 / 292,613 / $224K / 12
206-13 / 71,491 / $90K / 12

Four pick-up trucks:
601-15 / 185,248 / $21K / 6
704-19 / 364,079 / $26K / 6
710-19 / 410,135 / $30K / 6
755-17 / 315,776 / $25K / 6

Two one-ton trucks:
767-17 / 209,219 / $31K / 6
777-17 / 224,514 / $57K / 6

Loader / 604-11 / 5,868hrs / $113K / 15
Chipper / 506-11 / NA / $12K / 15

Due to operational changes and efficiencies, the two agricultural tractors will be replaced with one larger tractor with attachments.
Two agricultural tractors:
411-08 / 3,232hrs / $82K / 20
403-12 / 2,147hrs / $47K / 20

In addition to the replacements listed above, staff are requesting approval to place an order for 2027 plow replacements in 2026. This order is based on the anticipated cycle to allow vehicle deliveries in the year they are

required. Current lead times for delivery are over 18 months from time of order. This request is in response to these delivery delays. The request represents a 2026 order for a vehicle replacement count of four plows to be delivered in 2027. Staff will bring asset information in the 2027 budget for vehicle replacement.

Justification

If these vehicles are not replaced in 2026, the cyclical process of replacing vehicles will require increased purchases in 2027 and will result in a decline in vehicle reliability while increasing repair and maintenance costs. These vehicles will be disposed at public auction. The five trucks for replacement have been deferred by 1 - 5 years.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**5,631**	**0**	**3,737**	**1,894**	**0**	**0**	**0**	**0**
Reserve - AM	5,631	0	3,737	1,894	0	0	0	0
Capital Expenses	**(5,631)**	**0**	**(3,737)**	**(1,894)**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Transportation and Engineering
Willow Creek Structures - CR 28

Description and Scope

There are four structures located on County Road 28 in the Township of Springwater. The structures are located approximately one to two kilometres north of County Road 43. These structures were originally constructed circa 1950 and widened in 2005. The four structures include three bridges and one open footing box culvert. All four structures carry two lanes of vehicular traffic across various channels of the Willow Creek.

Two of the four structures were replaced in the years 2024 and 2025. The remaining two structures will be replaced over two seasons in 2025 and 2026. The staggered construction schedule is required due to the proximity of the traffic staging required at each site. The 2026 budget item is required for additional time and effort by the contractor and contract administration. The poor soil conditions were more severe than expected and required additional measures such as waiting 20 days between installation of the foundation piles and testing. This extended the construction duration significantly and forced the contractor to continue working through the winter which also increased costs.

The 2026 total project cost of $17.6M is higher than the 2025 total project cost of $16.1M by $1.6M due to the additional time and effort required during the construction relating to the poor soil conditions.

Justification

The original portion of the structures will continue to deteriorate, leading to an increase in the scope of rehabilitative works required and an increase in the construction costs.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**17,081**	**15,517**	**1,564**	**0**	**0**	**0**	**0**	**0**
CCBF	16,020	15,517	503	0	0	0	0	0
Reserve - AM	1,061	0	1,061	0	0	0	0	0
Capital Expenses	**(17,628)**	**(16,064)**	**(1,564)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**(547)**	**(547)**	**0**	**0**	**0**	**0**	**0**	**0**

COUNTY OF
SIMCOE
Solid Waste
Management

Solid Waste Management

Overview

Responsible for all solid waste management duties and requirements of the County of Simcoe.

Core Activities

Curbside collection of garbage and organics utilizing the automated cart system. Special curbside collections of leaf and yard waste, Christmas trees and batteries. Transfer operations, processing, and disposal for all waste materials. Public drop-off facility operations including seventeen diversion programs. Landfill operations including environmental monitoring/compliance and management of closed facilities. Environmental/landfill remediation projects and future capacity planning.

Budget Highlights

The 2026 budget marks the first full year of Simcoe County's transition to the provincially managed recycling program, following the County's initial shift in 2024. With Producer Responsibility Organizations now overseeing curbside recycling collection, the County will no longer incur direct costs for this service, nor receive the associated subsidies. At County waste facilities, Solid Waste Management (SWM) will no longer receive funding to operate as a recycling depot, resulting in a significant revenue loss. Concurrently, the cost of managing recycling at these sites is expected to rise substantially, prompting the implementation of a charge for incoming recyclables. To offset these impacts and support financial sustainability, a substantial increase in waste site tipping fees is planned for 2026. SWM will also replace the front-end recycling truck with a tractor trailer unit to expand waste transfer capacity for garbage and organics, reducing reliance on external contractors and lowering operational costs. Additionally, construction of the Oro Organics Transfer Station building will proceed, providing indoor storage and transfer capabilities for organic waste and enhancing overall facility efficiency.

Solid Waste Management
Operating Budget ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**20,552**	**22,502**	**22,196**	**27,323**	**5,127**	**23.1%**	**13,963**	**(8,233)**	**-37.1%**
Subsidies	7,463	15,350	15,489	20,689	5,200	33.6%	508	(14,981)	-96.7%
User Fees	5,402	6,000	5,887	5,791	(96)	-1.6%	7,479	1,592	27.0%
Miscellaneous Income	5,687	1,142	820	843	23	2.8%	5,977	5,157	628.8%
Transfer from Reserve	2,000	11	0	0	0	0.0%	0	0	0.0%
Operating Expenses	**(78,525)**	**(71,952)**	**(73,453)**	**(79,683)**	**(6,231)**	**8.5%**	**(69,142)**	**4,311**	**-5.9%**
Salaries and Benefits	(9,380)	(9,703)	(10,289)	(10,747)	(458)	4.4%	(11,051)	(762)	7.4%
Administration	(1,792)	(1,649)	(1,755)	(1,761)	(6)	0.3%	(1,679)	76	-4.3%
Facilities	(1,624)	(1,764)	(1,774)	(1,793)	(19)	1.1%	(1,802)	(28)	1.6%
Cost of Service Delivery	(61,622)	(54,838)	(55,934)	(61,683)	(5,749)	10.3%	(50,910)	5,024	-9.0%
Transfer to Reserve	(4,106)	(3,997)	(3,700)	(3,700)	(0)	0.0%	0	3,700	-100.0%
Transfer to Reserve - AM	0	0	0	0	0	0.0%	(3,700)	(3,700)	-100.0%
Grand Total	**(57,974)**	**(49,449)**	**(51,257)**	**(52,361)**	**(1,104)**	**2.2%**	**(55,178)**	**(3,922)**	**7.7%**

Explanation - Revenues

Subsidies
Subsidies are decreasing by $15M due to the transition of the recycling program to the Producer Responsibility Organization (PRO). Revenue will no longer be received for the collection of recycling material, or for material received at our waste facilities, as the County will no longer be managing curbside recycling materials.

User Fees
User Fees are increasing by $1.6M. This increase is due to an increase in residential drop off and bag tag revenues based on approved fee increases. Offsetting this increase is a reduction in commercial drop off revenue of $45K based on a decline in anticipated tonnage of materials. A decrease in cart servicing revenue is also expected due to the transition to producer responsibility for the blue box program and the related carts.

Miscellaneous Income:
Miscellaneous Income is increasing by $5.2M. The sale of curbside recycling carts is a one-time revenue increase of $5.1M. The remainder of the increase is attributed to an estimated increase in scrap metal revenues.

Explanation - Expenses

Salaries and Benefits
Salaries and Benefits are increasing by $762K. The net increase to salaries and benefits relates to collective agreements, and standard salary and benefits increases.

Cost of Service Delivery
Cost of Service Delivery is decreasing by $5M. This decrease is the result of several items. The most significant change is the decrease in collection costs resulting from the transition of recycling material collection activities to the PRO. Collection, transfer and haulage costs for recycling have gone down by $10M. The decrease in recycling collection costs is offset by a $1.3M increase in collection contract costs for organics, curbside waste, and leaf and yard waste. Haulage costs are reducing by $348K as more loads will be handled internally driven by updates to the haulage fleet included in the capital budget. Vehicle and fuel expenses are estimated to go down by $533K based on historical trends. Principal payments of debt have increased by $4.3M as a one-time revenue of $5.1M from the sale of recycling carts will be applied to the recycling cart debt. The historical yearly payment of $792K has been removed as the recycling cart debt is eliminated by the proceeds from the sale of the carts. Recycling costs for items received at waste facilities is increasing by $250K and waste export is increasing by $212K based on rates and expected tonnages.

Transfer to Reserve
The Transfer to Reserve net impact is zero. Due to the creation of new asset management reserves, expenses are realigned to the appropriate category.

Solid Waste Management
Capital Summary ($000's)

	Account Type	Account Category			
	Capital Expenses	Capital Revenues			
		Reserve - AM	Reserve - DC	Reserve - Non DC	Capital Financing Requirement
5 Axle Dump Trailer Addition	(235)				235
Cart Growth and Replacement	(245)	48	197		
Compost Facility Development	(105)				105
Highway Tractor Addition	(265)				265
Oro - Organics Transfer Building	(7,927)		1,664	6,263	
Severn Transfer Station Development	(205)				205
Site 61 Remediation	(336)	336			
Site Improvements	(468)			468	
Site Paving	(293)	230	63		
Vehicle Replacement	(3,627)	3,627			
Grand Total	**(13,704)**	**4,241**	**1,923**	**6,731**	**809**

Capital Requests

Solid Waste Management
5 Axle Dump Trailer Addition

Description and Scope

One additional 5 axle dump trailer to haul organics from the County to the end processor is requested. The County recently secured 23 years of organics processing capacity which will require the continued use of County owned equipment to transfer the organics. Dump trailers are the preferred vehicle for organics transfer and are accepted at both the interim and long-term processors. The use of these trailers provides multiple benefits including ease of loading due to low profile, quick discharge, liquid tight preventing the escape of organic liquid and off-site odours specifically in the warm summer months. The addition of this trailer will provide adequate equipment to haul organics during peak times and contingency for maintenance and other unplanned downtime. This equipment will be purchased along with a highway tractor in lieu of replacing the front-end loading truck previously servicing Simcoe County school recycling.

Justification

Dump trailers are the preferred method for transporting organics and require less maintenance than walking floor trailers for both the trailer and tarp. The trailer design ensures that liquid from the organics does not escape during transport, and quick unloading time will result in more efficient transport and better equipment utilization. Dump trailers are accepted at both the short- and long-term processors and this trailer addition will ensure contingency for peak times and maintenance.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**235**	**0**	**235**	**0**	**0**	**0**	**0**	**0**
Capital Financing Requirement	235	0	235	0	0	0	0	0
Capital Expenses	**(235)**	**0**	**(235)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Solid Waste Management
Cart Growth and Replacement

Description and Scope

The automated waste cart collection and cart size exchange program necessitates the purchase of additional carts to account for growth, replacement of lost, stolen, or broken carts, and for size exchange inventory. In 2026, this accounts for the reduction in recycling carts and the addition of organics carts for the launch of the multi-residential organics program. Exact quantities are based on need. Included in the change request are the costs associated with periphery products or services to ensure the ongoing purchase and distribution of carts. Pricing is subject to annual escalation based on CPI, fluctuations in plastic resin values and the US exchange rate.

Justification

An inventory of carts must be maintained to provide carts to newly built residential and commercial units (growth), replacement for existing carts that are broken, for cart size exchanges and for the new multi-residential organics program. Without adequate inventory levels, the County will not be able to properly service residents.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**245**	**0**	**245**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	48	0	48	0	0	0	0	0
Reserve - DC	197	0	197	0	0	0	0	0
Capital Expenses	**(245)**	**0**	**(245)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**(0)**	**0**	**(0)**	**0**	**0**	**0**	**0**	**0**

Solid Waste Management
Compost Facility Development

Description and Scope

It is recommended that the County proceed with the development of an additional composting facility to process leaf and yard waste. The increase of leaf and yard waste collected curbside and at the County waste facilities resulted in the current compost facilities nearing capacity.

In 2026, staff will proceed with the selection of the ideal location for the facility and start the necessary consulting work to design the site and complete the required environmental approvals to move forward with the project.

Justification

Opening an additional compost facility is required as the County's current compost facilities are nearing capacity. Should work not proceed for the design and approvals for a new compost facility, the compost pads at other County facilities have insufficient compost processing capacity. If the volume of leaf and yard waste exceeds the County's processing capacity, the excess material would need to be outsourced to a private vendor for processing. This alternative would incur higher costs for both transportation and processing compared to utilizing the County's own facilities.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**3,209**	**0**	**105**	**3,104**	**0**	**0**	**0**	**0**
Capital Financing Requirement	3,209	0	105	3,104	0	0	0	0
Capital Expenses	**(3,209)**	**0**	**(105)**	**(3,104)**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Solid Waste Management
Highway Tractor Addition

Description and Scope

The request is for one additional highway tractor to be purchased for the Solid Waste Management (SWM) Fleet program. The additional tractor will allow County SWM Fleet to increase inhouse transfer of curbside waste from four loads per week to eight loads per week. With the transition of recycling to producer responsibility January 1, 2026, the school recycling program will end. As a result, the staff currently operating the front-end truck for the school recycling collection program will be reassigned to the new highway tractor.

Justification

With over 20 years of contracts for disposal of curbside garbage secured, SWM is working to position its fleet to manage up to 50% of curbside waste transfer in house. This will ensure that the County is well positioned to navigate service disruptions from outside vendors and ensure that waste volumes are stored and transferred for disposal in accordance with all approvals. This truck will be purchased in lieu of replacing the front-end loading truck currently servicing the Simcoe County school recycling program.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**265**	**0**	**265**	**0**	**0**	**0**	**0**	**0**
Capital Financing Requirement	265	0	265	0	0	0	0	0
Capital Expenses	**(265)**	**0**	**(265)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Solid Waste Management
Oro - Organics Transfer Building

Description and Scope

The construction of an Organics Transfer Building at the Oro site is required as a result of the discontinued development of the Environmental Resource Recovery Centre (ERRC). The current organics transfer building was designed to accommodate organic volumes only until the construction of the ERRC. It is currently unable to handle seasonal volume spikes and future growth. In 2026, this capital budget will be used for activities related to site preparation and construction of a building designed to store and provide indoor transfer of organic waste. As indicated in item CCW 2024-055, committed reserve funds in the Waste Management Reserve related to the ERRC were to be transitioned to a commitment to fund the required capital projects.

Justification

The current Oro Organics Transfer Building was designed for the organics volume expected in 2018. We are now nearly double that volume and the building is unable to accommodate increased tonnages from population growth and the additional capture of organics through the implementation of the Solid Waste Management Strategy. Further planned initiatives will require additional storage capacity for organics. Construction of a new facility will include design features to reduce the potential for off-site odour issues related to the storage and transfer of organic waste.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**9,018**	**1,091**	**7,927**	**0**	**0**	**0**	**0**	**0**
Reserve - DC	1,893	229	1,664	0	0	0	0	0
Reserve - Non DC	7,125	862	6,263	0	0	0	0	0
Capital Expenses	**(9,018)**	**(1,091)**	**(7,927)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Solid Waste Management
Severn Transfer Station Development

Description and Scope

The Matchedash Transfer Station has several limitations including no electricity or weigh scale, limited footprint restricting growth, frequent congestion, and unreliable cell service and internet service. To address these limitations and determine the best long-term solution, staff are completing public consultation and through this process are proposing three options: 1. close the current Matchedash Transfer Station and move operations to a larger County facility just outside of Coldwater (closed Site 9 - Medonte), 2. expand the current Matchedash Transfer Station site or 3. Limit operations at the current Matchedash Transfer Station site to the collection/transfer of curbside waste only while upgrading basic facilities. The relocation of the Matchedash Waste Facility to the Medonte Landfill site was a recommendation of the Waste Strategy. While Solid Waste Management (SWM) await the outcome of the consultation process, we need to budget for funds to carry out whichever option is selected.

For the purposes of the budget, SWM has assumed option 1 as the strategy and because this budget amount would also cover the cost of the alternative options should one of them be selected. If Council selects a different option, the budget can be amended as required.

The 2026 total project cost of $3.8M is higher than the 2025 total cost of $3.4M by $351K due to recent pricing and third-party cost estimates for similar type of work.

Justification

Originally designed for seasonal use, the Matchedash Transfer Station is no longer meeting the needs of the growing community surrounding it. Should work not proceed for an upgraded Severn Transfer Station, the Matchedash Transfer Station will continue to experience site congestion for residents and staff, raising both service limitations and safety concerns.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**3,673**	**0**	**205**	**3,468**	**0**	**0**	**0**	**0**
Capital Financing Requirement	3,673	0	205	3,468	0	0	0	0
Capital Expenses	**(3,777)**	**(105)**	**(205)**	**(3,468)**	**0**	**0**	**0**	**0**
Grand Total	**(105)**	**(105)**	**0**	**0**	**0**	**0**	**0**	**0**

Solid Waste Management
Site 61 Remediation

Description and Scope

This request is to remediate the Old Medonte Landfill (Site 61). The remediation would involve the identification, excavation and removal of all waste that was disposed of at the site before the County took ownership of the site in 1990. The removed waste would be relocated to the Medonte Landfill (Site 9) as part of the final closure operations for Site 9. Staff will work to submit closure plans for both facilities and applications to the Ministry of the Environment, Conservation and Parks to facilitate the proposed remediation. Upon receiving the necessary approvals, the work to remediate the site would take place in 2026.

Justification

Remediation of this site will remove the necessity of the D4 study requirements for any future development applications within 500m of the landfill footprint. If the request is not approved, this item will need to be pushed into a future budget with the potential of remediation costs inflating over time. As well, the County will continue to be responsible for the environmental liability of this site and be required to enforce the D4 study requirements for new development applications within 500m of the site.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**336**	**0**	**336**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	336	0	336	0	0	0	0	0
Capital Expenses	**(336)**	**0**	**(336)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Solid Waste Management
Site Improvements

Description and Scope

This project includes costs related to consulting, design and installation of solar panels for:

- Site 2 Collingwood install in 2026
- Site 16 Bradford West Gwillimbury install in 2026
- Site 13 Tosorontio consulting and design in 2026 and install in 2027
- Site 11 Oro consulting and design in 2026 and install in 2027
- Site 10 Nottawasaga consulting and design in 2026 and install in 2027

Justification

Installing solar panels at County facilities will reduce utility costs and reduce green house gas emissions.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**949**	**0**	**468**	**481**	**0**	**0**	**0**	**0**
Reserve - Non DC	949	0	468	481	0	0	0	0
Capital Expenses	**(949)**	**0**	**(468)**	**(481)**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Solid Waste Management
Site Paving

Description and Scope

It is recommended to continue improving the appearance and usability of the County's waste management facilities. Facility improvements typically consist of road and diversion pad paving and general site improvements. In 2026, this capital item will be used for the continued paving of various compost pads at waste management facilities. This will ensure longevity of the compost pads, reduce the need for annual maintenance to gravel pads and reduce contaminates in the final compost product.

Justification

If the request is not approved, the gravel compost pads will continue to require annual repairs, and the final compost product will be contaminated with granular material. Dust, mud and material transfer onto the main site will continue to be of concern for some users of the County's facilities.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**293**	**0**	**293**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	230	0	230	0	0	0	0	0
Reserve - DC	63	0	63	0	0	0	0	0
Capital Expenses	**(293)**	**0**	**(293)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**(0)**	**0**	**(0)**	**0**	**0**	**0**	**0**	**0**

Solid Waste Management
Vehicle Replacement

Description and Scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of the vehicle life cycles. The vehicles to be replaced are based on the County's Asset Management Plan and risk analysis which incorporates vehicle age, odometer readings, condition, service impact, and repair and maintenance costs. The overall condition of these vehicles is reflective of the extreme operational conditions in which they are employed. These vehicles are projected to have increased risk of becoming unreliable resulting in escalated repair and maintenance costs and operational downtime, which will adversely affect the provision of services.

The following vehicles are recommended for replacement:
vehicle unit #-yr / kms or hrs / $ life to date repair and maintenance costs / life cycle(yrs)

Four pick-up trucks:
02-19 / 233,037 / $35K / 6
03-19 / 288,057 / $44K / 6
04-19 / 272,312 / $30K / 6
05-19 / 309,379 / $26K / 6

Four walking floor trailers:
33-16 / 663,204 / $181K / 8
74-13 / 178,345 / $128K / 8
75-13 / 168,249 / $141K / 8
76-13 / 173,653 / $125K / 8

Tractor grass cutter / 22-12 / NA / $15K / 8
Highway tractor / 02-16 / 769,133 / $233K / 10
Van trailer / 16-06 / 105,305 / $41K / 20
Excavator / 69-14 / 9,210hrs / $71K / 15
Articulating rock truck / 77-06 / 17,180hrs / $223K / 15
Wheeled loader / 88-16 / 22,360hrs / $186K / 15

Justification

If these vehicles are not replaced in 2026, the cyclical process of replacing vehicles will require increased purchases in 2027 and will result in a decline of vehicle reliability and service levels while increasing repair and maintenance costs. One walking floor trailer replacement has been deferred by two years and three walking floor trailers and one tractor replacements have been deferred by four years.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**3,627**	**0**	**3,627**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	3,627	0	3,627	0	0	0	0	0
Capital Expenses	**(3,627)**	**0**	**(3,627)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

COUNTY OF
SIMCOE
Simcoe
County
Forest

Forestry

Overview

Primarily responsible for the management of the County Forest to maximize the ecological, social, and economic values it provides.

Also responsible for the administration and enforcement of the Forest Conservation By-law which protects woodlands on private lands.

Core Activities

Long range planning is guided by a 20-year management plan. Improving the health, diversity and value of the County Forest is achieved through operations including tree planting, controlled burning, invasive species management, and selective harvesting.

Property management includes maintaining access roads, gates, signs, and other infrastructure. Managing the recreational use of County Forest is accomplished by working with partners and enforcing the Recreation Policy.

Budget Highlights

Continued focus on invasive plant management and ensuring future forest health and productivity.

Infrastructure enhancements including updated signage and continued improvements to interior access roads and parking areas.

Forestry
Operating Budget ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**8,891**	**4,026**	**3,924**	**3,480**	**(444)**	**-11.3%**	**3,859**	**(64)**	**-1.6%**
User Fees	2,318	2,424	2,324	1,557	(767)	-33.0%	2,079	(245)	-10.5%
Miscellaneous Income	5,201	130	67	156	89	132.8%	58	(9)	-13.4%
Transfer from Reserve	1,372	1,471	1,533	1,767	234	15.3%	1,722	190	12.4%
Operating Expenses	**(9,066)**	**(4,168)**	**(4,063)**	**(3,619)**	**444**	**-10.9%**	**(4,006)**	**57**	**-1.4%**
Salaries and Benefits	(1,001)	(1,065)	(1,090)	(1,097)	(7)	0.7%	(1,183)	(93)	8.5%
Administration	(130)	(66)	(103)	(104)	(1)	1.0%	(105)	(3)	2.8%
Facilities	(197)	(226)	(203)	(412)	(210)	103.4%	(286)	(84)	41.4%
Cost of Service Delivery	(219)	(257)	(295)	(293)	2	-0.7%	(294)	1	-0.5%
Transfer to Reserve	(7,519)	(2,554)	(2,373)	(1,713)	660	-27.8%	(2,137)	235	-9.9%
Grand Total	**(176)**	**(142)**	**(139)**	**(139)**	**0**	**0.0%**	**(146)**	**(7)**	**4.9%**

Explanation - Revenues

User Fees
User Fees are decreasing by $245K. This is due to anticipated reductions to timber sales revenues. Impacts of the ice storm on the volume and quality of timber will negatively affect future harvests and continues to be evaluated.

Miscellaneous Income
Miscellaneous Income is decreasing by $9K. This is due to a reduction in the amount of external assistance by the Ontario Provincial Police for bylaw enforcement that is being recovered from various user groups. There is an offsetting decrease in Cost of Service Delivery expense for this item.

Transfer from Reserve
The Transfer from Reserve is increasing by $190K. The Forestry bylaw requires that a transfer from reserve is done to fund all forestry management related expenses. The increase relates to various increases in forestry management expenses detailed in the expense section.

Explanation - Expenses

Salaries and Benefits
Salaries and Benefits are to increase by $93K. The net increase to salaries and benefits relates to an in-year position upgrade, collective agreements, and standard salary and benefits increases.

Facilities
Facilities expenses are to increase by $84K. This is the result of a grounds maintenance increase of $61K which includes additional budget for items such as winter maintenance, fencing, gates, signage, and hazardous tree removal. There is also an increase to small equipment for the replacement of an off-road utility vehicle, chainsaws, and brush saws.

Transfer to Reserve
The Transfer to Reserve will decrease by $235K. The transfer to reserve aligns with the Forestry bylaw, which requires all forestry revenues to be put into the reserve.

Forestry
Capital Summary ($000's)

	Account Type	Account Category	
	Capital Expenses	Capital Revenues	Reserve - Non DC
Vehicle Replacement	(98)		98
Grand Total	**(98)**		**98**

Capital Requests

Forestry
Vehicle Replacement

Description and Scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of the vehicle life cycles. The vehicles to be replaced are based on the County's Asset Management Plan and risk analysis which incorporates vehicle age, odometer readings, condition, service impact, and repair and maintenance costs. The overall condition of this vehicle is reflective of the extreme operational conditions in which it has been employed, traversing the County forests on dirt trails. This vehicle is projected to have an increased risk of becoming unreliable resulting in escalated repair and maintenance costs and operational downtime, which will adversely affect the provision of services.

The following vehicle is recommended for replacement:
vehicle unit #-yr / kms or hrs / $ life to date repair and maintenance costs / life cycle(yrs)

Pick-up truck / 21-701 / 143,464 / $13K / 6

Justification

If this vehicle is not replaced in 2026, the cyclical process of replacing vehicles will require increased purchases in 2027 and will result in a decline in vehicle reliability while increasing repair and maintenance costs. This vehicle replacement has been deferred for two years and a replacement is required.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**98**	**0**	**98**	**0**	**0**	**0**	**0**	**0**
Reserve - Non DC	98	0	98	0	0	0	0	0
Capital Expenses	**(98)**	**0**	**(98)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

COUNTY OF
SIMCOE
Planning

Planning

Overview

Planning guides the growth and development of the County of Simcoe to build complete communities and connected systems across the County.

Core Activities

The Planning department is responsible for long-term growth planning and coordinates strategic plans to support regional systems such as transportation, attainable housing, natural heritage, forestry, and waste management to ensure alignment with forecasted growth.

Planning staff evaluate development applications for the impact on County services, systems, and alignment with Provincial and County policies. Staff also review/monitor trends impacting planning across Simcoe County, working with local partners to embrace solutions-based opportunities.

The department is also responsible for reviewing and providing approval recommendations to County Council for local Official Plans and amendments. Working alongside partners (i.e. member municipalities, Province, etc.) ensures the County uses its land base efficiently by prioritizing development of settlements, and minimizing growth impacts on natural heritage features, agricultural lands, and other key resources.

Budget Highlights

Focus primarily on continued strategic growth and systems planning, while also furthering implementation of key projects (i.e. Greenlands Update, County Official Plan Update) and providing added-value services to local partners.

Continue work associated with growth forecasting to 2076, the commencement of sub-regional Infrastructure Support Strategies, and the assessment of and identification of long-term employment area across the region.

Devote efforts to the implementation of the Simcoe County Transportation Master Plan, and coordination of Transportation Planning in the South Georgian Bay area in partnership with Grey County and local area municipalities.

Implementation of the Housing Attainable Supply Action Plan (ASAP) and the 2025 Planning Fees Review.

Planning
Operating Budget ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**278**	**277**	**1,080**	**748**	**(332)**	**-30.7%**	**762**	**(318)**	**-29.4%**
Subsidies	0	5	0	0	0	0.0%	0	0	0.0%
User Fees	48	59	43	65	22	49.7%	40	(3)	-7.0%
Miscellaneous Income	3	64	0	36	36	100.0%	0	0	0.0%
Transfer from Reserve	226	150	1,037	648	(389)	-37.5%	722	(315)	-30.4%
Operating Expenses	**(1,805)**	**(2,272)**	**(3,676)**	**(3,195)**	**481**	**-13.1%**	**(3,439)**	**237**	**-6.5%**
Salaries and Benefits	(1,252)	(1,453)	(1,954)	(1,806)	148	-7.6%	(2,216)	(262)	13.4%
Administration	(255)	(287)	(1,399)	(1,002)	397	-28.4%	(900)	499	-35.7%
Cost of Service Delivery	(284)	(197)	(323)	(368)	(44)	13.7%	(323)	0	0.0%
Transfer to Reserve	(14)	(336)	0	(19)	(19)	-100.0%	0	0	0.0%
Grand Total	**(1,527)**	**(1,995)**	**(2,596)**	**(2,447)**	**149**	**-5.8%**	**(2,677)**	**(81)**	**3.1%**

Explanation - Revenues

Transfer from Reserve
Transfer from Reserve is lower by $315K. Development charge revenue is used to offset growth related projects. In 2026, there is a decrease in work on growth projects compared to the prior year. This results in lower revenues coming from reserves. Major projects planned and funded by development charge revenue include the Growth Support Infrastructure Strategy – Severn Sound/South Georgian Bay, Housing ASAP implementation strategy, and South Georgian Bay Sub-Area Transportation Assessment.

Explanation - Expenses

Salaries and Benefits
Salaries and Benefits are increasing by $262K. This increase includes the addition of a Manager of Transportation System Planning. The net increase to salaries and benefits, excluding this addition, would have been 5%, which relates to collective agreements and standard salary and benefits increases.

Administration
Administration expenses are decreasing by $499K. Consulting fees are decreasing based on planned work on various strategies and assessments. Work on several strategies remain in the budget and are partly offset by development charge revenues. Examples include the Growth Support Infrastructure Strategy – Severn Sound/South Georgian Bay, Housing ASAP implementation strategy, South Georgian Bay Sub-Area Transportation Assessment, employment survey, and the Transportation Tomorrow Survey.

Planning
Capital Summary ($000's)

	Account Type Capital Expenses	Account Category Capital Revenues Capital Financing Requirement
Office Space Optimization	(70)	70
Grand Total	**(70)**	**70**

Staffing Requests

Planning
Manager of Transportation System Planning

Description and Scope

The Director of Planning and the Director of Transportation & Engineering work collaboratively to provide both strategic-level guidance and task-oriented execution of transportation planning projects and initiatives. While this joint role arrangement works well, it requires additional focused attention and coordination by a Manager of Transportation System Planning. This position is very common in growing regions such as Simcoe County and will be integral in ensuring Simcoe County's Transportation Systems remains well positioned to accommodate future growth. Specifically, this position will be a collaborative leader in planning the County's road, transit, and active transportation systems and programs.

This request is for one FTE.

Justification

Without this position, implementation of Transportation Master Plan 2024 and other key transportation systems initiatives will need to be prioritized with other matters that demand the attention of existing staff, thereby putting the County's ability to proactively address growth-related transportation impacts at risk.

	2026 Budget ($000's)
Operating Expenses	**(165.5)**
Salaries and Benefits	(163.9)
Administration	(1.6)
Grand Total	**(165.5)**

Capital Requests

Planning
Office Space Optimization

Description and Scope

This request is a workstation replacement and reconfiguration in the existing Planning office space. This project will maximize efficiencies and take advantage of updated work practices that no longer require large desk space to review paper plans, a requirement that was built into the space in the 2009 addition design.

The reconfiguration includes:
• Creating shared offices and touchdown spaces that increase the number of spaces for staff, allowing for privacy and optimizing workspace for staff.
• Accommodating more staff in the same office environment through alternative workstation design
• Re-purposing space that is freed up due to paper files moving to a central file room or being digitized.
• Realigning office spaces to support operational workflow efficiencies and team alignment.

These changes will occur at the same time the office area's lighting and HVAC equipment is being replaced, minimizing the number of times staff will need to move to temporary office areas during construction.

Justification

Without this renovation the Planning department is not utilizing its allocated space efficiently and would be required to expand into another area of the building.

Teams would not be physically adjacent therefore efficiencies would not be realized, productivity may be affected, and a lack of touch down spaces will impact operations. Furthermore, the space freed up by the digitization of plans and paper files moving will not be optimized.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**70**	**0**	**70**	**0**	**0**	**0**	**0**	**0**
Capital Financing Requirement	70	0	70	0	0	0	0	0
Capital Expenses	**(70)**	**0**	**(70)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

COUNTY OF
SIMCOE
LINX

Transit

Overview

The LINX transit system provides citizens and visitors a reliable and courteous transit system in clean, safe and accessible vehicles.

Core Activities

Conventional and specialized public transit system that links major urban hubs and local transit services within the County of Simcoe.

Budget Highlights

In 2026, the County will continue implementing Phase 2 of the County-Wide Transit Service Delivery Review, advancing the growth of LINX and LINX Plus services to meet increasing community demand. Investments will support fleet renewal and refurbishment of first-generation buses, ensuring reliability and safety. Oversight of contractor compliance and performance remains a priority, alongside upgrades to automatic vehicle location and passenger technology systems to enhance service efficiency and rider experience. Strategic partnerships with Metrolinx, Dillon Consulting, the Canadian Urban Transit Research and Innovation Consortium, and local municipalities will continue to strengthen regional transit integration. The County will also implement the Canada Public Transit Fund (CPTF) Baseline Funding Plan for 2026–2031, supporting long-term transit infrastructure and service improvements. Targeted efforts will focus on growing ridership and improving service reliability, supported by expanded staffing and enhanced training programs.

Transit
Operating Budget ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**2,047**	**2,430**	**2,267**	**2,638**	**370**	**16.3%**	**2,480**	**212**	**9.4%**
Subsidies	1,393	1,477	1,504	1,490	(15)	-1.0%	1,618	114	7.5%
User Fees	650	794	738	778	40	5.4%	862	124	16.8%
Miscellaneous Income	5	159	0	203	203	100.0%	0	0	0.0%
Transfer from Reserve	0	0	25	167	142	569.4%	0	(25)	-100.0%
Operating Expenses	**(6,326)**	**(6,793)**	**(8,027)**	**(7,372)**	**655**	**-8.2%**	**(7,809)**	**218**	**-2.7%**
Salaries and Benefits	(480)	(514)	(652)	(603)	50	-7.6%	(667)	(15)	2.2%
Administration	(372)	(430)	(556)	(624)	(68)	12.2%	(449)	107	-19.3%
Cost of Service Delivery	(5,379)	(5,583)	(6,818)	(6,146)	673	-9.9%	(6,694)	125	-1.8%
Transfer to Reserve	(95)	(265)	0	0	0	0.0%	0	0	0.0%
Grand Total	**(4,278)**	**(4,363)**	**(5,759)**	**(4,734)**	**1,025**	**-17.8%**	**(5,330)**	**430**	**-7.5%**

Explanation - Revenues

User Fees
User Fees are increasing by $124K. Fare revenues are estimated to increase based on 2024 and 2025 actuals and estimates for ridership growth. Although the implementation of Route 7 has been delayed, existing routes are expected to continue growing their ridership.

Transfer from Reserve
Transfer from Reserve is decreasing by $25K. Development charge revenue funded the County Wide Transit Review in 2025, however, no additional funds for the review are required in 2026.

Explanation - Expenses

Salaries and Benefits
Salaries and Benefits are to increase by $15K. The net increase to salaries and benefits relates to collective agreements, and standard salary and benefits increases.

Administration
Administration expenses are decreasing by $107K. Consultant fees are decreasing by $50K as additional funds are not required for the County Wide Transit Review Study. Included in consulting fees are funds to partner with Georgian College to complete the Mobility Hub Study. Insurance is down by $22K as a result of the transition to the insurance pool. The delay in route expansion has led to reduced advertising expenses.

Cost of Service Delivery
Cost of Service Delivery is decreasing by $125K. The delay in implementing Route 7 has resulted in reduced fuel and contracted service costs associated with that route. These savings have been partially offset by increased expenses for existing routes, driven by contract escalations and the addition of Specialized transit service hours. As the current contract approaches its end, there is a potential risk that new contract costs may deviate from budgeted projections beginning mid-2026, with the full impact of revised contract rates expected to be realized in 2027.

Transit
Capital Summary ($000's)

	Account Type	Account Category		
	Capital Expenses	Capital Revenues		
		CCBF	Other	
Conventional Bus Addition	(0)			
Conventional Bus Refurbishment	(1,193)	716	477	
Grand Total	**(1,193)**	**716**	**477**	

Capital Requests

Transit
Conventional Bus Addition

Description and Scope

In 2025, a deposit for six 35' conventional bus additions was made for the operation of Route 8. This is a new transit route scheduled to begin in 2026 and designed to enhance public transportation within Simcoe County. Route 8 will serve the Essa, CFB Borden, Adjala-Tosorontio and New Tecumseth and extend to key points within the City of Barrie. Due to the insolvency of the original bus manufacturer, the transit bus order was cancelled, and the operation of Route 8 was delayed. These vehicles need to be re-ordered for delivery in 2027 from a new vendor using 40' conventional transit buses, meeting the current and future service needs. The previous 35' conventional transit bus model is no longer available. The previously approved budget for these purchases was $4.4M.

The revised total 2026 capital request for these six buses is $7.5M, an increase of $3.1M. As a deposit was budgeted in 2025, the remaining balance has been budgeted in 2027 when the County expects the delivery of the six transit buses. This updated amount reflects inflation, vehicle size upgrade, and the need to secure vehicles through a new vendor with a reliable delivery schedule.

Justification

To ensure continued service reliability, the 2026 budget includes funding for the purchase of new transit buses that are critical to maintaining current service levels. Deferring this investment would risk service disruptions or necessitate costly emergency rentals. The new buses support fleet standardization, aligning with existing operational requirements, operator training protocols, and accessibility standards.

The budget also reflects current market pricing realities, with inflation and supply chain challenges contributing to increased procurement costs across the sector. The revised estimate is based on up-to-date vendor quotes. Early authorization of the purchase order within the 2026 budget will secure the County's place in the manufacturer's production queue, ensuring timely delivery in 2027 and supporting long-term transit planning.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**7,491**	**444**	**0**	**7,047**	**0**	**0**	**0**	**0**
CCBF	222	222	0	0	0	0	0	0
Other	890	0	0	890	0	0	0	0
Reserve - DC	3,300	222	0	3,079	0	0	0	0
Capital Financing Requirement	3,079	0	0	3,079	0	0	0	0

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Expenses	(7,491)	(444)	(0)	(7,047)	0	0	0	0
Grand Total	(0)	0	(0)	0	0	0	0	0

Transit
Conventional Bus Refurbishment

Description and Scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of the vehicle life cycles. Refurbishment of four conventional transit buses is requested based on the County's Asset Management Plan. The refurbishment of these vehicles includes a full rebuild or replacement of the major components to return the vehicle to a like new condition.

This process incurs a lower cost than vehicle replacement and will increase the life of the vehicle. Refurbishment is recommended due to odometer readings, repair and maintenance costs and condition.

The overall condition of these vehicles is reflective of the operational conditions in which they are employed, transporting passengers throughout the County with considerable stops and idling time. These vehicles are projected to have an increased risk of becoming unreliable, resulting in escalated repair and maintenance costs and operational downtime, which will adversely affect the provision of services.

Justification

Not proceeding with the refurbishment of these buses will compromise the County LINX bus system. These bus refurbishments are required to ensure there is a proper maintenance cycle in place and to ensure reliable, high quality operational vehicles for the LINX Transit system. The refurbishments are required to maintain the current number of required vehicles to provide adequate service levels, accommodate unscheduled maintenance and breakdown issues. Not proceeding with the refurbishment will result in a decline of vehicle reliability while increasing repairs, maintenance costs and downtime. This will have adverse effects to the LINX transit schedule, and the level of service provided.

The Other capital revenue includes the Canada Public Transit Fund Baseline Funding.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**1,193**	**0**	**1,193**	**0**	**0**	**0**	**0**	**0**
CCBF	716	0	716	0	0	0	0	0
Other	477	0	477	0	0	0	0	0
Capital Expenses	**(1,193)**	**0**	**(1,193)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**(0)**	**0**	**(0)**	**0**	**0**	**0**	**0**	**0**

COUNTY OF
SIMCOE
Warden | CAO | Clerk's | Archives

Warden, CAO, Clerks and Archives

Overview

This area consists of the Warden & Council, CAO, Clerks and Archives departments. It encompasses all Council activities, provides leadership and strategic direction, ensures compliance with the Municipal Act, and oversees record retention and archives.

Core Activities

The Warden and Council continue to provide strategic direction and governance, guiding the County's priorities and long-term vision. The Chief Administrative Officer (CAO) is responsible for implementing Council's decisions and advancing its strategic direction through effective leadership and oversight. The County Clerk fulfills statutory duties as mandated by provincial legislation and County Council, ensuring transparency and accountability in municipal operations. The Archives department plays a vital role in preserving and promoting the County's cultural and visible heritage, contributing to community identity and historical continuity.

Budget Highlights

The 2026 budget includes activities that support governance and service delivery, including the addition of one new position to enhance operational capacity. Continued focus on modernization and efficiency initiatives reflects the County's commitment to improving service outcomes and administrative effectiveness. Salaries and benefits have been adjusted to reflect the phased implementation of mandated compensation changes for the Warden, Deputy Warden, and other members of Council, which began in 2025.

Warden, CAO, Clerks and Archives
Operating Budget ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**189**	**187**	**196**	**196**	**0**	**0.0%**	**177**	**(19)**	**-9.7%**
Service Partners	51	52	53	53	0	0.0%	54	1	2.0%
Miscellaneous Income	120	135	123	123	0	0.0%	123	0	0.0%
Transfer from Reserve	18	0	20	20	0	0.0%	0	(20)	-100.0%
Operating Expenses	**(3,633)**	**(3,868)**	**(4,639)**	**(4,552)**	**87**	**-1.9%**	**(5,363)**	**(724)**	**15.6%**
Salaries and Benefits	(2,750)	(2,941)	(3,497)	(3,425)	72	-2.1%	(4,222)	(725)	20.7%
Administration	(392)	(444)	(585)	(581)	4	-0.7%	(554)	31	-5.3%
Facilities	(232)	(215)	(250)	(243)	8	-3.1%	(254)	(3)	1.2%
Cost of Service Delivery	(229)	(248)	(306)	(302)	3	-1.1%	(312)	(7)	2.2%
Transfer to Reserve	(29)	(21)	(1)	(1)	0	0.0%	(21)	(20)	2,000.0%
Grand Total	**(3,444)**	**(3,681)**	**(4,443)**	**(4,356)**	**87**	**-2.0%**	**(5,186)**	**(743)**	**16.7%**

Warden, CAO, Clerks and Archives
Operating Expenses by Department ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Archives	(870)	(880)	(963)	(883)	80	-8.3%	(1,013)	(50)	5.2%
CAO	(620)	(643)	(693)	(726)	(33)	4.8%	(913)	(220)	31.8%
Clerk	(820)	(898)	(970)	(985)	(15)	1.6%	(1,057)	(88)	9.0%
Warden and Council	(1,323)	(1,446)	(2,013)	(1,958)	55	-2.7%	(2,379)	(366)	18.2%
Grand Total	**(3,633)**	**(3,868)**	**(4,639)**	**(4,552)**	**87**	**-1.9%**	**(5,363)**	**(724)**	**15.6%**

Explanation - Revenues

Transfer from Reserve
Transfer from Reserve will decrease by $20K. This is associated with the Simcoe County Conference occurring every other year and scheduled for 2027.

Explanation - Expenses

Salaries and Benefits
Salaries and Benefits are expected to increase by $725K. This represents the adjustments for Warden, Deputy Warden and other members of Council as mandated by the new by-law and phased over a three year period. CAO department includes the addition of a Government Relations Manager to enhance intergovernmental coordination. Routine increases across the departments reflect inflationary pressures and collective agreements.

Transfer to Reserve
Transfer to Reserve will increase by $20K. It represents half of the projected costs for the 2027 Simcoe County Conference that is proactively being set aside.

The change in expenses broken down by department are as follows:

Archives: Expenses are increasing by $50K. The increase is mainly due to regular salaries and benefits increases which are partially offset by small reductions in administrative and facilities expenses.

CAO: Expenses are increasing by $220K which include one new FTE, standard salaries and benefits increases, and higher administrative expenses related to membership costs.

Clerks: The increase in expenses of $88K reflects standard salaries and benefits increases and small adjustments in various administrative costs to reflect trends and include election costs.

Warden & Council: Expenses are increasing by $366K and reflect higher salaries and benefits costs for Warden, Deputy Warden and other members of Council. The increases are partially offset by adjustments to various administrative expenses.

Warden, CAO, Clerks and Archives
Capital Summary ($000's)

	Account Type	Account Category
	Capital Expenses	Capital Revenues
		Reserve - AM
Building Repairs	(384)	384
Grand Total	**(384)**	**384**

Staffing Requests

Warden, CAO, Clerks and Archives
Manager of Government Relations

Description and Scope

The Manager of Government Relations will be responsible for leading the County's government relations and advocacy initiatives. This strategic role involves working collaboratively across all divisions of the Corporation to implement intergovernmental priorities and advance policy and program objectives. Acting as a key liaison between the County, other municipalities, and provincial and federal governments, the Manager will cultivate and maintain strategic relationships that support regional and local priorities.

The position will represent the County in intergovernmental meetings, consultations, and forums, and will play a critical role in identifying and supporting regional opportunities. It will also provide guidance and support to lower-tier municipalities when appropriate, ensuring that the County's interests are effectively communicated and represented across all levels of government.

This request is for one FTE.

Justification

As provincial and federal policy landscapes continue to evolve, the County requires dedicated government relations expertise to proactively navigate intergovernmental frameworks and advocate for community needs. This role is essential in supporting the County and its member municipalities with policy development, funding opportunities, and strategic engagement.

The Manager of Government Relations will advise senior leadership, the Warden, and Council on emerging issues and political strategies, ensuring that the County remains responsive, informed, and influential in shaping policies that impact our communities.

	2026 Budget ($000's)
Operating Expenses	**(153.9)**
Salaries and Benefits	(153.9)
Grand Total	**(153.9)**

Capital Requests

Warden, CAO, Clerks and Archives
Building Repairs

Description and Scope

the County will replace the Archives' building automation system (BAS) and associated software, which have reached the end of their expected service life. Enhancements will also be made to the BAS and mechanical components responsible for supplying air to the Archives' photo vault, ensuring consistent temperature and relative humidity levels. These upgrades are critical to maintaining the long-term preservation of valuable archival materials and will support the continued efficient operation of HVAC systems within the facility.

Justification

The BAS and software have reached their end of life and are no longer supported. Photographic material requires very stable temperature and relative humidity (RH) to ensure long-term preservation. Fluctuations cause physical degradation of archival materials. Existing equipment now struggles to maintain that stability.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**384**	**0**	**384**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	384	0	384	0	0	0	0	0
Capital Expenses	**(384)**	**0**	**(384)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

COUNTY OF
SIMCOE
Economic
Development
Office

Economic Development

Overview

Economic Development works with regional partners on the implementation of the County's Economic Development Strategy.

Core Activities

The Economic Development Office (EDO) works to foster and build capacity for a regional approach to economic development activities. The EDO works collaboratively with stakeholders and service providers to help businesses in the region thrive and grow.

Budget Highlights

In 2026, the County will continue to advance investment attraction initiatives to position Simcoe County as a premier destination for business investment in Ontario. Talent attraction and retention activities will support the evolving needs of the local business community, while business retention and expansion efforts will foster a strong and innovative development environment.

The County remains committed to maintaining its leadership role in facilitating effective and collaborative relationships that strengthen the regional economic development ecosystem. Infrastructure advocacy will continue to ensure the needs of a competitive business community are met. Implementation of the tariff action plan will further enhance economic resilience and adaptability in response to global trade dynamics.

Additionally, the County will undertake an update to the Economic Development Strategy, in collaboration with member municipalities and key stakeholders, to guide future goals and objectives.

Economic Development
Operating Budget ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**260**	**346**	**187**	**163**	**(24)**	**-12.8%**	**283**	**96**	**51.3%**
Subsidies	36	53	68	74	6	8.9%	14	(54)	-80.0%
Miscellaneous Income	103	38	19	42	22	117.1%	9	(10)	-52.3%
Transfer from Reserve	120	256	100	48	(52)	-52.2%	260	160	160.0%
Operating Expenses	**(3,237)**	**(2,432)**	**(3,756)**	**(3,675)**	**81**	**-2.2%**	**(4,146)**	**(389)**	**10.4%**
Salaries and Benefits	(780)	(751)	(1,027)	(998)	29	-2.8%	(1,130)	(103)	10.0%
Administration	(80)	(281)	(73)	(120)	(48)	65.6%	(191)	(119)	163.2%
Cost of Service Delivery	(351)	(343)	(447)	(347)	100	-22.4%	(487)	(40)	8.9%
Transfer to Reserve	(2,026)	(1,057)	(2,210)	(2,210)	0	0.0%	(2,337)	(128)	5.8%
Grand Total	**(2,978)**	**(2,086)**	**(3,570)**	**(3,512)**	**58**	**-1.6%**	**(3,863)**	**(294)**	**8.2%**

Explanation - Revenues

Subsidies
Subsidies are decreasing by $54K. Rural Economic Developments grant projects are ending in 2026 with the final amounts being lower than in 2025.

Miscellaneous Income
Miscellaneous Income is decreasing by $10K. Recoveries from Rural Economic Development Grant funding partners have decreased in line with the reduction in Rural Economic Development grant funds.

Transfer from Reserve
Transfer from Reserve is increasing by $160K. A biennial outbound mission is planned in 2026, increasing the reserve use by $40K. Completion of an update to the Economic Development strategy is scheduled and creates an increase of $120K. The additions are equal to the increase in expenses for these items in Administration and Cost of Service Delivery.

Explanation - Expenses

Salaries and Benefits
Salaries and benefits are increasing by $103K. This increase includes the addition of an Economic Development and Airport Services Assistant which is shared equally between Economic Development and the Lake Simcoe regional Airport. The net increase to salaries and benefits, excluding these additions, would have been 6.2%, which relates to collective agreements and standard salary and benefits increases.

Administration
Administration costs are increasing by $119K. The inclusion of the Economic Development Strategy update results in the increase to administration costs. This increase is offset by an increase in Transfer from Reserve.

Staffing Requests

Economic Development
Economic Development & Airport Services Assistant

Description and Scope

The County of Simcoe acquired the Lake Simcoe Regional Airport (LSRA) in 2020 with a vision to implement an extensive three phase Strategic Plan to support economic development, new private sector investment, and high-quality job creation. In 2022, the LSRA and the EDO departments transitioned from Engineering, Planning and Environment to the CAO's Office under the Director of Economic Development and Airport Services with no administrative resource being transitioned.

This team of 21 including one Director and six Managers/Supervisors requires a dedicated administrative resource to assist the team in the delivery of LSRA and Economic Development Strategic priorities, to support customer service excellence, and to contribute to a strong people and culture environment, while making effective use of leader knowledge and experience.

The Economic Development & Airport Services Assistant will report to the Director of Economic Development & Airport Services and will provides comprehensive administrative support to the management team, including coordination (or organization) of meetings and events, preparation of meeting minutes and maintenance of records, handling communications and customer inquiries, supporting financial and payroll processes, compiling reports, assisting with new hire onboarding, and performing various other administrative tasks.

This request is for 0.5 FTE.

Justification

This position is required to successfully deliver on the LSRA and EDO Strategies and to provide a work environment where the management team can focus on their core responsibilities and strategic work while being supported administratively. The Economic Development and Airport Services Assistant will contribute to a positive and productive work environment by ensuring organization, effective communication, and efficient workflow. This position is important to support effective leadership and organizational success while supporting employees, streamlining operations, and contributing to a positive work environment.

	2026 Budget ($000's)
Operating Expenses	**(40.1)**
Salaries and Benefits	(39.1)
Administration	(1.0)
Grand Total	**(40.1)**

LakeSimcoe
Regional Airport

Lake Simcoe Regional Airport

Overview

Air transportation conduit and economic catalyst serving the residents, businesses and essential service providers within the broader County of Simcoe and extending to international markets.

Core Activities

Provides and maintains infrastructure to support regional, domestic, and international air service activities including private air carriers, flight departments, air charters, cargo, and essential service providers such as Hydro One Helicopter Services, OPP, air ambulance and the Department of National Defense. The airport also serves as an economic hub for direct and indirect employment and commercial tenant developments and operations.

Budget Highlights

LSRA will continue to manage and oversee current airport operations at Lake Simcoe Regional Airport, ensuring full compliance with Federal regulations. Key operational activities include aircraft refueling services (Avgas), aircraft ramp management, the Fixed Base Operation services agreement, property and tenant relations, and general infrastructure and facility maintenance, all aligned with asset management requirements. In 2026, facility and grounds projects will be implemented based on the asset management plan, including scheduled gravel road upgrades under the operating budget. The County will also coordinate the completion of annual maintenance and repairs recommended by the Ontario Clean Water Agency (OCWA), most of which are included in the 2026 operating budget. Strategic projects outlined in the Council-approved Lake Simcoe Regional Airport Strategic Plan will continue to advance, including the business development strategy, progress toward airport certification, runway extension, and the expansion of water and wastewater infrastructure to support future growth.

Lake Simcoe Regional Airport
Operating Budget ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**2,778**	**4,993**	**1,188**	**1,337**	**149**	**12.6%**	**1,216**	**28**	**2.4%**
Service Partners	154	0	0	0	0	0.0%	0	0	0.0%
User Fees	1,056	1,181	1,188	1,191	3	0.2%	1,216	28	2.4%
Miscellaneous Income	1,568	1,274	0	146	146	100.0%	0	0	0.0%
Transfer from Reserve	0	2,538	0	0	0	0.0%	0	0	0.0%
Operating Expenses	**(2,613)**	**(5,175)**	**(3,138)**	**(3,192)**	**(54)**	**1.7%**	**(3,227)**	**(89)**	**2.8%**
Salaries and Benefits	(1,088)	(1,276)	(1,391)	(1,470)	(78)	5.6%	(1,564)	(172)	12.4%
Administration	(266)	(286)	(390)	(390)	(0)	0.0%	(389)	1	-0.2%
Facilities	(443)	(530)	(626)	(626)	0	0.0%	(553)	74	-11.8%
Cost of Service Delivery	(442)	(471)	(480)	(456)	24	-5.1%	(471)	9	-1.9%
Transfer to Reserve	(375)	(2,613)	(250)	(250)	0	0.0%	0	250	-100.0%
Transfer to Reserve - AM	0	0	0	0	0	0.0%	(250)	(250)	-100.0%
Grand Total	**164**	**(182)**	**(1,950)**	**(1,855)**	**95**	**-4.9%**	**(2,011)**	**(61)**	**3.1%**

Explanation - Revenues

There are no material changes in the budget.

Explanation - Expenses

Salaries and Benefits
Salaries and benefits are increasing by $172K. This increase includes the addition of an Economic Development and Airport Services Assistant which is shared equally between the Lake Simcoe regional Airport and Economic Development. The net increase to salaries and benefits, excluding this addition, would have been 9.6%, which relates to collective agreements and standard salary and benefits increases.

Facilities
Facilities costs are decreasing by $74K. Various expenses are changing within this area. The main items driving the decrease are a reduction to building maintenance of $38K and a $25K reduction to airfield maintenance costs. These decreases result from planned work which changes by year based on asset management and associated costs which are not considered to be capital in nature. Water cost estimates are based on repair and maintenance plans and result in a $13K decrease.

Transfer to Reserve
The Transfer to Reserve net impact is zero. Due to the creation of new asset management reserves, expenses are realigned to the appropriate category.

Lake Simcoe Regional Airport
Capital Summary ($000's)

	Account Type	Account Category			
	Capital Expenses	Capital Revenues			
		Reserve - AM	Reserve - Non DC	Capital Financing Requirement
Equipment Replacement	(66)	66		
Existing Water System Improvement	(19)	20		
Runway Extension	(9,177)		4,800	4,377

	Account Type	Account Category			
	Capital Expenses	Capital Revenues			
		Reserve - AM	Reserve - Non DC	Capital Financing Requirement
Grand Total	(9,263)	86	4,800	4,377

Staffing Requests

Lake Simcoe Regional Airport
Economic Development & Airport Services Assistant

Description and Scope

The County of Simcoe acquired the Lake Simcoe Regional Airport (LSRA) in 2020 with a vision to implement an extensive 3-phase Strategic Plan to support economic development, new private sector investment, and high-quality job creation. In 2022, the LSRA and the EDO departments transitioned from Engineering, Planning and Environment to the CAO's Office under the Director of Economic Development and Airport Services with no administrative resource being transitioned.

This team of 21 including 1 Director and 6 Managers/Supervisors requires a dedicated administrative resource to assist the team in the delivery of LSRA and Economic Development Strategic priorities, to support customer service excellence, and to contribute to a strong people and culture environment, while making effective use of leader knowledge and experience.

The Economic Development & Airport Services Assistant will report to the Director of Economic Development & Airport Services and will provides comprehensive administrative support to the management team, including coordination (or organization) of meetings and events, preparation of meeting minutes and maintenance of records, handling communications and customer inquiries, supporting financial and payroll processes, compiling reports, assisting with new hire onboarding, and performing various other administrative tasks.

This request is for 0.5 FTE.

Justification

This position is required to successfully deliver on the LSRA and EDO Strategies and to provide a work environment where the management team can focus on their core responsibilities and strategic work while being supported administratively. The Economic Development and Airport Services Assistant will contribute to a positive and productive work environment by ensuring organization, effective communication, and efficient workflow. This position is important to support effective leadership and organizational success while supporting employees, streamlining operations, and contributing to a positive work environment.

	2026 Budget ($000's)
Operating Expenses	**(38.6)**
Salaries and Benefits	(38.6)
Grand Total	**(38.6)**

Capital Requests

Lake Simcoe Regional Airport
Equipment Replacement

Description and Scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of vehicle life cycles. The replacement of one airside spreader and one snow blade attachment is requested based on the County's Asset Management Plan. This equipment is categorized as "medium risk" classifying it as "consider for replacement" due to age and condition. The snow blade is used to remove snow and ice from the runway, apron, taxi way and parking lots. The airside spreader is used for applying granular chemical to eliminate runway contamination ensuring aviation safety.

Justification

If this equipment is not replaced in 2026, the cyclical process of replacing equipment will require increased purchases in 2027 and will result in a decline in reliability while increasing repair and maintenance costs.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**66**	**0**	**66**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	66	0	66	0	0	0	0	0
Capital Expenses	**(66)**	**0**	**(66)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Lake Simcoe Regional Airport
Existing Water System Improvement

Description and Scope

The Airport's water and sanitary sewage system which services the current airport terminal building, the southwest commercial development area, and the airport's fire water storage and distribution system are managed under contract by the Ontario Clean Water Agency (OCWA). OCWA recommends annual maintenance and repairs, some of which are capital works. For 2026, items include well pump repairs, chlorine pump replacements, and the addition of radio and cellular routers.

Justification

A large portion of the OWCA suggested maintenance and repairs are mandatory and are regulatory requirements associated with the operation of public water and sewage system. The remaining smaller items are consistent with the regular and proactive maintenance of the system that would otherwise fall into disrepair or must be done at a later date with potentially increased costs.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**20**	**0**	**20**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	20	0	20	0	0	0	0	0
Capital Expenses	**(19)**	**0**	**(19)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Lake Simcoe Regional Airport
Runway Extension

Description and Scope

In accordance with the LSRA Strategic Plan, this request includes funds to continue the overall expansion of the airport runway. The detailed design for the runway lengthening project is approximately 50% complete and a permit is anticipated to be in place by Q4 2025 with project tendering anticipated in Q1 2026. Construction is planned to take two construction seasons. The runway length will be extended from 6,000 feet to 7,000 feet.

Justification

This project is an approved initiative of the LSRA Strategic Plan and is part of the broader runway expansion project which was two phases; Phase 1 was the runway widening from 100 to 150 feet, with Phase 2 being the runway lengthening to 7,000 feet. It will permit a larger variety of aircraft to operate on a commercial basis in a variety of weather conditions while enhancing aviation safety and commercial operating requirements.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**16,917**	**162**	**9,177**	**7,577**	**0**	**0**	**0**	**0**
Reserve - Non DC	4,962	162	4,800	0	0	0	0	0
Capital Financing Requirement	11,954	0	4,377	7,577	0	0	0	0
Capital Expenses	**(17,495)**	**(741)**	**(9,177)**	**(7,577)**	**0**	**0**	**0**	**0**
Grand Total	**(578)**	**(578)**	**(0)**	**0**	**0**	**0**	**0**	**0**

COUNTY OF
SIMCOE
Service
Simcoe

Service Simcoe

Overview

Service Simcoe provides the customer service experience for the County of Simcoe. Its ongoing objective is to advance current and future service needs of the County with the goal of an enhanced client service and customer experience.

Core Activities

The portfolio includes Communications and Events, Marketing and Creative Services, Public Engagement, Tourism Simcoe County, and the Simcoe County Museum.

By placing greater emphasis on public engagement, communication, and marketing efforts both corporately and regionally, through greater synergies with departments, the goal is to make resident business with the County more informed, easier and faster. Continuously looking for smoother, seamless customer touch points will also aid in reaching this objective.

Budget Highlights

The Museum will continue with Council approved phases of the museum expansion for the Matthews Innovation and Transportation Gallery.

Tourism will continue the implementation of its destination development plan with increased Destination Marketing Organization services.

Tourism will execute it's work plan, building on local assets and experiences which strengthen regional economic drivers.

Work will continue to promote local Tourism assets in municipalities and the Simcoe County destination.

Service Simcoe will support, develop, and enhance public relations issues and campaigns related to key County initiatives, including Planning matters, the Simcoe Manor campus redevelopment, Economic Development with a focus on the Airport, Affordable Housing and Homelessness, and Social and Community Services.

Service Simcoe
Operating Budget ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**566**	**536**	**508**	**510**	**1**	**0.3%**	**621**	**113**	**22.2%**
Subsidies	71	74	74	74	0	0.1%	74	0	0.2%
Service Partners	67	69	70	70	0	0.0%	71	1	2.0%
User Fees	223	230	195	199	4	2.0%	255	60	30.8%
Miscellaneous Income	196	127	169	167	(2)	-1.5%	161	(8)	-5.0%
Transfer from Reserve	9	36	0	0	0	0.0%	60	60	100.0%
Operating Expenses	**(7,362)**	**(7,889)**	**(8,806)**	**(8,820)**	**(14)**	**0.2%**	**(9,038)**	**(232)**	**2.6%**
Salaries and Benefits	(5,241)	(5,527)	(6,192)	(6,227)	(35)	0.6%	(6,569)	(377)	6.1%
Administration	(409)	(459)	(570)	(564)	6	-1.0%	(523)	47	-8.3%
Facilities	(399)	(347)	(592)	(589)	3	-0.5%	(448)	144	-24.4%
Cost of Service Delivery	(1,102)	(1,367)	(1,397)	(1,385)	12	-0.9%	(1,448)	(51)	3.6%
Transfer to Reserve	(210)	(190)	(55)	(55)	(0)	0.0%	(51)	4	-7.3%
Grand Total	**(6,796)**	**(7,354)**	**(8,298)**	**(8,311)**	**(12)**	**0.2%**	**(8,417)**	**(119)**	**1.4%**

Service Simcoe
Operating Expenses by Department ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025F Change(%)
Communications	(2,131)	(2,446)	(2,481)	(2,515)	(34)	1.4%	(2,535)	(54)	2.2%
Museum	(2,579)	(2,596)	(2,962)	(2,947)	15	-0.5%	(2,970)	(8)	0.3%
Public Engagement (Customer Service)	(1,375)	(1,432)	(1,501)	(1,499)	2	-0.1%	(1,555)	(54)	3.6%
Tourism	(1,277)	(1,415)	(1,863)	(1,859)	3	-0.2%	(1,978)	(115)	6.2%
Grand Total	**(7,362)**	**(7,889)**	**(8,806)**	**(8,820)**	**(14)**	**0.2%**	**(9,038)**	**(232)**	**2.6%**

Explanation - Revenues

User Fees
User fees are increasing approximately $60K. This is due to higher admissions to the skate trail and the opening of the Matthews Innovation and Transportation gallery in late 2026.

Transfer from Reserve
Transfer from Reserve will increase by $60K. The biannual gallery refresh at the Museum is scheduled in 2026 and an offsetting increase to the costs is found in Cost of Service Delivery.

Explanation - Expenses

Salaries and Benefits
Salaries and Benefits are to increase by $377K. This is mainly due to the addition of one FTE Maintenance and Facilities and 0.6 FTE part time Museum Receptionist, as well as regular benefit and salary increases. The net increase to salaries and benefits, excluding these additions, would have been 5.1%, which relates to collective agreements and standard salary and benefits increases.

Facilities
Facilities is to decrease by $144K. There is a one-time caboose restoration project with the City of Barrie, and the higher building repairs budgeted in 2025. This is offset by an increase in hydro and building maintenance related to the addition in square footage of the Matthews Innovation and Transportation Gallery.

The changes in expenses broken down by departments are as follows:

Communications:
Communications operating expenses are increasing by $54K. This relates to standard salary and benefit increases. It is offset by a reduction of the Building Up initiative, a decrease in Long Term Care recruitment costs, and lower equipment purchases.

Museum:
Museum operating expenses are increasing by $8K. This relates to the addition of 1.6 FTE including a Maintenance and Facilities Worker and a part time Museum Receptionist related to the opening of the Matthews Innovation and Transportation Gallery, as well as standard salary and benefit increases. Operating costs associated with the new space including electricity, building maintenance and insurance have increased. Other increases include a curatorial refresh, program supplies for events, merchandise costs for resale and grounds maintenance costs. This is offset by a decrease in consulting fees for the HVAC consulting work in 2025 and no additional budgeted costs associated for the caboose restoration project with the City of Barrie. A further decrease is due to fewer in-year operational asset management building projects.

Public Engagement:
Public Engagement operating expenses are increasing by $54K. This relates to standard salary and benefit increases, offset by a decrease in uniform costs and lower mobile costs.

Tourism:
Tourism operating expenses are increasing by $115K. Items to note are the increase in the Midland Municipal Accommodation Tax program expenses, the addition of the Made in Simcoe Feasibility Study in Consulting fees, the addition of Tourism partnership meetings and standard salary and benefit increase. This is offset by a decrease in one time consulting fees and lower overtime costs.

Service Simcoe
Capital Summary ($000's)

	Account Type	Account Category			
	Capital Expenses	Capital Revenues			
		Reserve - AM	Reserve - Non DC	Capital Financing Requirement
C. Matthews Legacy Project	(2,400)			2,400
Forestry Sawmill Building	(308)		308	
Generator Replacement	(520)	520		
Vehicle Replacement	(90)	90		
Grand Total	**(3,319)**	**610**	**308**	**2,400**

Staffing Requests

Service Simcoe
Museum Maintenance and Facilities Worker 1

Description and Scope

The completion of the Matthews Innovation and Transportation Gallery project phase one is anticipated to be complete in September 2026. To maintain service levels for the expected increased custodial and museum cleaning needs as well as anticipated higher attendance, the addition of a full-time Maintenance and Facilities worker 1 is required for the Museum. If approved, this position would be hired late in Q2, once the expansion is completed.

This request is for one FTE.

Justification

With the addition of more than 13,689 square feet of public exhibition, collections and activity space, the additional Maintenance and Facilities Worker 1 position will be required to meet the increased custodial, and artifact cleaning needs that will arise with the additional space. Projected growth in visitor numbers, programming, and room bookings will demand enhanced support to preserve the quality and functionality of our spaces.

	2026 Budget ($000's)
Operating Expenses	**(42.8)**
Salaries and Benefits	(41.3)
Administration	(1.5)
Grand Total	**(42.8)**

Service Simcoe
Museum Part Time Receptionist

Description and Scope

The completion of the Matthews Innovation and Transportation Gallery project phase one is anticipated to be complete in August 2026. In order to support service levels for the expected increased attendance, the Museum department requests the addition of a part-time Museum Receptionist. If approved, this position would be hired late in Q2, once the expansion is completed.

This request is for 0.6 FTE.

Justification

The Museum Receptionist will be working primarily on weekends, evenings and event days to provide visitor service and administration support at the admissions desk. If this request is not approved, there may be difficulty in staffing during busy special event days, evenings for Skate trail, as well as other nighttime events and programs.

	2026 Budget ($000's)
Operating Expenses	**(21.7)**
Salaries and Benefits	(21.7)
Grand Total	**(21.7)**

Capital Requests

Service Simcoe
C. Matthews Legacy Project

Description and Scope

As outlined in CCW 2023-121 and CCW 2024-121, and approved by Council June 25, 2024, the Museum expansion includes a 13,689 square foot addition for a new exhibition gallery, collections and curatorial space. The project includes the enlargement of the planned mezzanine to ensure sufficient exhibition and collections space. Construction started in the Fall of 2024 and is scheduled for completion by Q4 of 2026.

The 2026 total project cost of $21.6M, which includes Phase 1, 2 and 3 is higher than the 2025 total cost of $21.5M by $116K due to updated cost estimates and timing of costs. Phase 1 amounts to $16.6M and includes $104K increase of the increase.

Justification

This expansion will improve the storage and exhibition conditions for a large portion of the collection, as well as provide community programming opportunities for the Museum. This project will be partially funded from the C. Matthews bequest and staff are working with Federal and Provincial programs to secure additional funding for the project.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**12,350**	**5,004**	**2,400**	**0**	**1,834**	**0**	**3,111**	**0**
Reserve - Non DC	5,004	5,004	0	0	0	0	0	0
Capital Financing Requirement	7,346	0	2,400	0	1,834	0	3,111	0
Capital Expenses	**(21,568)**	**(14,223)**	**(2,400)**	**0**	**(1,834)**	**0**	**(3,111)**	**0**
Grand Total	**(9,218)**	**(9,218)**	**0**	**0**	**0**	**0**	**0**	**0**

Service Simcoe
Forestry Sawmill Building

Description and Scope

As part of the Museum's interpretive and exhibition plans, the display of a sawmill in the Forestry area is planned. A sawmill, currently in storage at the Museum, has unique needs for an enclosure to ensure safe and visitor friendly exhibition when the sawmill is static, as well as when in operation. Designs are underway in 2025 to ensure the structure will meet the exhibition and storage needs of the sawmill. The building is being designed to be a timber frame structure, approximately 30 by 60 feet with a gable roof. A historic sawmill floorplan will be used as a foundation for the design and layout of the building.

Justification

There is interest from community groups (Huronia Woodlot Owners) and individuals to support this project, particularly with offering historical expertise, some financial support, and volunteer time. If this request is not approved, the sawmill will not be able to be exhibited or operated as part of the forestry interpretive area at the Museum, as there is no current location that can properly ensure its security, and safe exhibition. It would have to remain in storage until a suitable location can be created.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**338**	**29**	**308**	**0**	**0**	**0**	**0**	**0**
Reserve - Non DC	338	29	308	0	0	0	0	0
Capital Expenses	**(338)**	**(29)**	**(308)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Service Simcoe
Generator Replacement

Description and Scope

As a result of the C. Matthews addition, the current generator at the Museum will not have the capacity to provide adequate back up power for the expanded building. Due to the nature of the collections at the Museum and programming provided to the public, the building is required to be entirely backed up. The design of the generator occurred in 2025, with replacement in 2026.

Justification

If the generator is not replaced and an outage was to occur, the Museum would not be entirely backed up. This would create a risk of damage to the collections at the Museum and safety issues related to programming with visitors in attendance.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**566**	**46**	**520**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	520	0	520	0	0	0	0	0
Reserve - Non DC	46	46	0	0	0	0	0	0
Capital Expenses	**(566)**	**(46)**	**(520)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Service Simcoe
Vehicle Replacement

Description and Scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of the vehicle life cycles. The vehicles to be replaced are based on the County's Asset Management Plan and risk analysis which incorporates vehicle age, odometer readings, condition, service impact, and repair and maintenance costs.

The following vehicle is recommended for replacement:
vehicle unit #-yr / kms or hrs / $ life to date repair and maintenance costs / life cycle(yrs)

Cargo van / 16-003 / 214,754 / $24K / 8

Justification

If this vehicle is not replaced in 2026, the cyclical process of replacing vehicles will require increased purchases in 2027 and will result in a decline in vehicle reliability while increasing repair and maintenance costs.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**90**	**0**	**90**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	90	0	90	0	0	0	0	0
Capital Expenses	**(90)**	**0**	**(90)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

COUNTY OF
SIMCOE
Corporate
Performance

Corporate Performance

Overview

Corporate Performance ongoing objective is to advance current and future service needs with the goal of enhanced administration and support to the operating divisions of the County.

Core Activities

The Corporate Performance division consists of the support functions: Facilities Maintenance and Development, Finance, Human Resources, Information Technology and Information Library Services, Legal Services, People and Inclusivity, and Procurement, Fleet and Property.

Budget Highlights

A new Facilities Maintenance and Development department has been established to strengthen support for the County's growing infrastructure and rising service demands. By uniting teams from Procurement, Fleet & Property, Simcoe County Housing Corporation, and Community Housing Facility Management, this department will deliver services with greater efficiency, lower project costs, and enhanced collaboration across all teams. This integrated approach will ensure a more coordinated and effective management of the County's facilities and assets moving forward.

Finance Department will lead the 2026 Development Charges study update. The department will continue enhancing the budgeting tool to reduce manual input and improve the published budget document. A new staff member will support the growing Social Housing needs.

Human Resources department will explore a new Talent Management System and further digitize processes using MyHub tools.

The Information Technology (IT) department faces ongoing pressures from rising software costs, cybersecurity concerns, and network upgrades. Their focus will include meeting complex business requirements and modernizing processes through technology and data analytics.

The Procurement, Fleet and Property department will continue advancing the new properties development plan while expanding fleet operations through the addition of a mechanic and a fleet coordinator. To boost efficiency and enhance reporting capabilities, the team will also implement a new Fleet Management Info System, positioning the department for more streamlined and effective fleet oversight.

Corporate Performance
Operating Budget ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**479**	**712**	**411**	**327**	**(83)**	**-20.3%**	**637**	**226**	**55.0%**
Subsidies	5	1	80	20	(60)	-75.0%	80	0	0.0%
User Fees	154	85	73	73	0	0.0%	76	3	3.7%
Miscellaneous Income	267	313	258	235	(23)	-9.1%	451	193	75.0%
Transfer from Reserve	53	313	0	0	0	0.0%	30	30	100.0%
Operating Expenses	**(26,558)**	**(28,598)**	**(32,710)**	**(32,136)**	**574**	**-1.8%**	**(36,111)**	**(3,400)**	**10.4%**
Salaries and Benefits	(16,030)	(17,539)	(19,353)	(19,139)	214	-1.1%	(21,069)	(1,715)	8.9%
Administration	(3,040)	(2,604)	(3,497)	(3,124)	373	-10.7%	(3,724)	(227)	6.5%
Facilities	(1,581)	(1,464)	(1,561)	(1,558)	3	-0.2%	(1,544)	17	-1.1%
Cost of Service Delivery	(5,731)	(6,816)	(8,124)	(8,140)	(15)	0.2%	(9,600)	(1,475)	18.2%
Transfer to Reserve	(175)	(175)	(175)	(175)	0	0.0%	(25)	150	-85.7%
Transfer to Reserve - AM	0	0	0	0	0	0.0%	(150)	(150)	-100.0%
Grand Total	**(26,079)**	**(27,886)**	**(32,299)**	**(31,808)**	**491**	**-1.5%**	**(35,474)**	**(3,174)**	**9.8%**

Corporate Performance
Operating Expenses by Department ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Facilities Maintenance and Development	0	0	0	0	0	0.0%	(1,460)	(1,460)	-100.0%
Finance	(4,092)	(4,486)	(4,635)	(4,589)	45	-1.0%	(5,118)	(484)	10.4%
Human Resources	(4,674)	(4,693)	(5,296)	(5,441)	(145)	2.7%	(5,925)	(630)	11.9%
IT and Information Library Service	(11,243)	(12,372)	(14,869)	(14,615)	253	-1.7%	(16,752)	(1,884)	12.7%
Legal	(600)	(630)	(769)	(704)	65	-8.4%	(817)	(48)	6.2%
People and Inclusivity	0	(301)	(719)	(338)	382	-53.0%	(659)	61	-8.4%
Procurement, Fleet and Property	(5,948)	(6,115)	(6,423)	(6,448)	(25)	0.4%	(5,379)	1,044	-16.3%
Grand Total	**(26,558)**	**(28,598)**	**(32,710)**	**(32,136)**	**574**	**-1.8%**	**(36,111)**	**(3,400)**	**10.4%**

Explanation - Revenues

Miscellaneous Income
Miscellaneous Income is to increase by $193K. The increase represents recovery for IT support and services provided to municipal partners and external agencies. This increase is offset by corresponding expenses in Salaries and Benefits and Cost of Service Delivery expenses. Conversely, the Legal department anticipates lower revenues due to reduced refinancing and repair mortgage activity linked to current economic conditions.

Transfer from Reserve
Transfer from Reserve will increase by $30K. This increase will fund employee health and safety initiatives. These funds come from the 2025 Workplace Safety Insurance Board (WSIB) group rebate which was reserved to cover related future needs.

Explanation - Expenses

Salaries and Benefits
Salaries and Benefits are to increase by $1.7M. This includes the following staff additions by department:

- Finance - Senior Accounting Clerk
- Human Resources - Business Partner Program Coordinator
- Information Technology - Business System Analyst - Generalist
- Procurement, Fleet & Property - Fleet Mechanic, Fleet Coordinator and Co-op Student

These additional FTE changes result in an increase of $484K over the 2025 budget. The net increase to salaries and benefits, excluding these additions, would have been 6.4%, which relates to collective agreements and standard salary and benefits increases.

Cost of Service Delivery
Cost of Service Delivery is expected to rise by $1.5M, primarily due to increasing IT-related expenses including software costs, security monitoring, and network infrastructure upgrades.

The changes in expenses broken down by department are as follows:

Facilities Maintenance & Development: Expenses of $1.5M reflect the transfer of staff and related costs from the Procurement, Fleet and Property department to establish this new, dedicated department. The restructuring supports more focused and efficient management of the County's facilities and assets.

Finance: An increase of $484K includes standard compensation adjustments and the addition of a Senior Accounting Clerk to support the growing demand for financial analysis and reporting primarily relating to affordable housing needs. Consulting fees are also higher due to the upcoming 2026 Development Charges update.

Human Resources: Higher expenses of $630K include the addition of one new FTE. The Business Partner Program Coordinator will manage foreign worker programs and assist with labour relations functions. Higher administrative expenses are related to increasing legal fees and a new corporate tuition reimbursement program which is offset by savings in other departments.

Information Technology: A $1.9M increase reflects higher software costs for cloud solutions, infrastructure licensing, enhanced security measures, and inflation-related equipment costs. The budget also includes one new FTE for a Business System Analyst – Generalist.

Legal: An increase of $48K reflects standard salaries and benefits adjustments and minor administrative costs changes.

People and Inclusivity: The decrease of $61K results from shifting corporate development programs to internal delivery and reducing external training costs.

Procurement, Fleet & Property: The decrease of $1M reflects the transfer of facility-related resources to the new Facilities Maintenance and Development department. Without this shift, the PFP's budget would have increased by $417K including the addition of a new Fleet Coordinator, a Mechanic, and a student position. The new mechanic will focus on Paramedic Services, aiming to reduce the overall vehicle maintenance costs.

Corporate Performance
Capital Summary ($000's)

	Account Type	Account Category		
	Capital Expenses	Capital Revenues		
			Reserve - AM	Capital Financing Requirement
FMD - Vehicle Replacement	(105)		105	
HR - Digitization MyHub Platform	(350)			350
HR - Recruitment Technology	(150)			150
IT - Digital Transformation/Enhance	(800)			800
IT - Infrastructure Improvements	(900)		900	
PFP - Admin Centre Bldg Components	(882)		882	
PFP - Fleet Management Info System	(525)			525
PFP - Vehicle Replacement	(55)		55	
Grand Total	**(3,767)**		**1,942**	**1,825**

Staffing Requests

Corporate Performance
FIN - Senior Accounting Clerk

Description and Scope

As the County's portfolio of affordable housing units continues to expand through new capital builds and property acquisitions, the volume and complexity of financial oversight within the Community Housing department has increased significantly. The growth in capital construction projects, combined with the recent establishment of a dedicated Property Management sub-department, has introduced new layers of financial complexity, including increased transaction volumes, detailed funding reconciliations, and expanded reporting obligations. These developments have outpaced current staffing capacity, placing pressure on existing roles to maintain accuracy, compliance, and timeliness.

The Senior Accounting Clerk is responsible for coordinating detailed financial tracking of large-scale affordable housing capital builds, ensuring accurate funding reconciliations tied to various provincial and federal housing programs, and monitoring a growing volume of facility and maintenance costs. Additionally, this new role will take on the responsibility for HST reporting and compliance related to new purpose-built rental housing. It will involve tracking eligible expenses, preparing rebate applications, and ensuring adherence to CRA regulations to maximize cost recovery and minimize compliance risks. Lastly, the emergence of property management functions has introduced additional complexity requiring consistent oversight of rent revenues, utility costs, maintenance contract payments, and reserve contributions.

Adding a Senior Accounting Clerk will ensure timely and accurate financial processing and reporting within these new and growing areas. This position will support the Accounting Supervisor by carrying out daily reconciliations, preparing detailed financial summaries for capital and operating projects, and maintaining strong audit trails for externally funded initiatives. The position will also play a key role in coordinating financial reporting for internal leadership and government partners, ensuring transparency and accountability across the portfolio.

This request is for one FTE.

Justification

If this position is not filled, the department risks delays in capital project reconciliation, errors in tracking affordable housing funding, and backlogs in financial reporting for both internal and external stakeholders. As financial activity increases due to growth in housing stock and service levels, the absence of adequate staff support could lead to missed reporting deadlines, inaccuracies in program funding claims, or audit findings that may jeopardize future funding. Additionally, vendor payments and property-level financials may be delayed, resulting in strained relationships with contractors and operational disruptions. Lastly, without this position, the County risks delays or errors in HST tracking and rebate applications for new purpose-built rental housing, potentially resulting in missed cost recovery opportunities and non-compliance with CRA regulations. A dedicated Senior Accounting Clerk is

critical to ensure continued compliance, financial transparency, and effective stewardship of the County's affordable housing investments and property management responsibilities.

	2026 Budget ($000's)
Operating Expenses	**(90.0)**
Salaries and Benefits	(90.0)
Grand Total	**(90.0)**

Corporate Performance
HR - Business Partner Program Coordinator

Description and Scope

A fulltime HR Business Partner Program Coordinator position will focus on both program management for the County's foreign national workers as well as labour relations functions to support the Strategic HR Business Partners, in the areas of grievance management, union relations and investigations. Approximately 6% of our workforce is made up of foreign nationals and each one requires review to ensure they are compliant to work for the County. Both national and provincial programs impact eligibility to work, and HR support is required to understand program requirements. With the pending provincial reforms, it is expected there will be a heavier focus on employer involvement and accountability. Staff also need support to manage work permits, immigration streams and other administrative requirements. The labour relations work will consist of grievance management, preparing for arbitrations, and attendance at Labour Management meetings. The HR Business partner would become a central position for these functions, and this position would continue to support the Business Partners. The position will also support leaders to facilitate their own internal investigations where appropriate.

This request is for one FTE.

Justification

With the legislative reforms pending, it is expected there will be a heavier focus on employer involvement and accountability. There are clear non-compliance penalties related to the provincial and federal programs, which stem from inaccurate, incorrect, or misleading information in an application. In addition to the content of the application itself, non-compliance could be defined as a failure to adhere to the mandatory requirements of a program, failure to maintain required documentation, and/or failure to report relevant changes to an applicant’s terms of employment. This position would also assist the Business Partners team in ensuring that the County risk level related to employee and labour relations remains low and that the County remains in compliance regarding these processes.

	2026 Budget ($000's)
Operating Expenses	**(116.6)**
Salaries and Benefits	(116.6)
Grand Total	**(116.6)**

Corporate Performance
IT - Business Systems Analyst - Generalist

Description and Scope

The demand for technical solutions and data-driven decision-making has significantly increased across the organization. As part of the County's broader Digital Transformation strategy, departments are increasingly adopting electronic LEAN process improvements, modernizing paper processes and legacy systems, and expanding their use of third-party and cloud-based applications to support business outcomes.

This evolving environment has resulted in an increase in the number and complexity of integrated software applications and interfaces requiring support. The current Information Technology (IT) team is managing an increasingly diverse portfolio of platforms, leading to resource strain and a greater reliance on external consulting services. At the same time, the demand for high-quality business intelligence and analytics continues to grow as departments look to convert raw data into actionable insights.

To address this challenge and support sustainable service delivery, the addition of a Business Systems Analyst - Generalist is proposed. This new full-time role would:

- Provide technical, business analysis, and project management expertise across a wide range of enterprise systems and business areas;
- Translate complex departmental needs into functional solutions that support both day-to-day operations and long-term strategic goals;
- Manage requirements gathering, system configuration, testing, and implementation of new and enhanced applications;
- Lead and support data and analytics initiatives, enabling evidence-based decision-making across divisions;
- Serve as a product owner for key applications, ensuring solutions align with corporate priorities and operational needs;
- Reduce reliance on consultants by internalizing knowledge and support for new systems.

This role will directly support multi-year initiatives including the 10-Year Affordable Housing and Homelessness Prevention Strategy, modernization in Long Term Care, Paramedic Services, Social and Community Services, and Engineering, Planning and Environment, while also enabling scalable BI/reporting solutions across all divisions.

This request is for one FTE.

Justification

If this position is not approved, service levels will decline, reliance on external consultants will increase, and delivery of critical and strategic initiatives may be delayed. Internal capacity to support new systems and analytics will remain limited, risking knowledge loss and longer turnaround times. If not approved, an additional $275K will be required in the 2026 consulting budget to maintain current service levels and project commitments.

	2026 Budget ($000's)
Operating Expenses	**(146.2)**
Salaries and Benefits	(145.4)
Administration	(0.8)
Grand Total	**(146.2)**

Corporate Performance
PFP - Co-op Student

Description and Scope

The PF&P department is requesting approval for one FTE that would be comprised of three student co-op terms: Winter, Summer and Fall. The department has a variety of administrative tasks and efficiency initiatives that would be an excellent source of learning and experience for co-op students. Local college and universities offer business and procurement, automotive fleet, real estate and sustainability programs that have a co-op component aligning well with the work that PF&P does and provides a view into a career at the County of Simcoe.

This request is for one FTE.

Justification

The student role would provide valuable support to the team at a reasonable cost and create a pathway for interested and high performing students to enter the County's workforce following graduation.

	2026 Budget ($000's)
Operating Expenses	**(38.4)**
Salaries and Benefits	(38.4)
Grand Total	**(38.4)**

Corporate Performance
PFP - Fleet & Asset Coordinator

Description and Scope

The PF&P department is requesting a Fleet & Asset Coordinator position. The County's fleet, furniture and equipment asset inventory continues to grow without a corresponding increase in staff to oversee the life cycle of these items. This role coordinates the procurement, branding, insuring, rotation for consistent mileage, maintenance, inventory management and eventual disposal of the County's fleet, furniture and equipment assets. The fleet includes a variety of assets such as plow trucks, skid steers, ambulances, trailers, and transit buses. The furniture and equipment items are located in 40+ County facilities.

This request is for one FTE.

Justification

An additional Fleet & Asset Coordinator position will reduce the number of fleet assets each staff is responsible for overseeing from 250 to 167. This will greatly improve the level of oversight of these important assets and reduce overall risk. Furniture and equipment assets are in addition to these fleet assets. The coordinator will also provide backfill for vacation coverage.

	2026 Budget ($000's)
Operating Expenses	**(94.8)**
Salaries and Benefits	(94.0)
Administration	(0.8)
Grand Total	**(94.8)**

Corporate Performance
PFP - Fleet Mechanic

Description and Scope

The PF&P Department is requesting one additional in-house Fleet Mechanic position to focus on Paramedic Services Vehicles. The County fleet continues to grow without a corresponding increase in mechanic staff. As a result, the use of higher priced outsourcing of vehicle repairs is occurring to keep up with needs which is increasing service costs. This request includes salaries and benefits of $111K, the cost to move an existing lift from the Midland Garage to the Midhurst Garage of $7K and an additional tool set/toolbox required for this mechanic of $15K. These costs are fully recovered and offset by savings achieved by eliminating the need for external services.

This request is for one FTE.

Justification

In addition to savings on the hourly rate for repairs, the additional mechanic will provide backfill for vacation coverage, maintaining service capacity. Having in-house mechanics working on County vehicles keeps the knowledge and expertise regarding a variety of specialized systems and components in house. It allows for operating on a not-for-profit basis and producing higher quality work as staff have a strong sense of ownership and knowledge of the vehicles they work on.

	2026 Budget ($000's)
Grand Total	

Capital Requests

Corporate Performance
FMD - Vehicle Replacement

Description and Scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of the vehicle life cycles. The vehicles to be replaced are based on the County's Asset Management Plan and risk analysis which incorporates vehicle age, odometer readings, condition, service impact, and repair and maintenance costs. The overall condition of this vehicle is reflective of the extreme operational conditions in which it is employed for 24/7 emergency on call services. This vehicle is projected to have increased risk of becoming unreliable resulting in escalated repair and maintenance costs and operational downtime, which will adversely affect on the provision of services.

The following vehicle is recommended for replacement:
vehicle unit #-yr / kms or hrs / $ life to date repair and maintenance costs / life cycle(yrs)

Maintenance van / 007-15 / 265,900 / $36K / 8

Justification

If this vehicle is not replaced in 2026, the cyclical process of replacing vehicles will require increased purchases in 2027 and will result in a decline in vehicle reliability while increasing repair and maintenance costs. The replacement of this vehicle has already been deferred over three years.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**105**	**0**	**105**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	105	0	105	0	0	0	0	0
Capital Expenses	**(105)**	**0**	**(105)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Corporate Performance
HR - Digitization MyHub Platform

Description and Scope

To continue serving as a valued strategic partner across the corporation, Human Resources requires enhancements within the MyHub platform. These new features are essential for enabling HR to effectively support and coach departments in key areas such as Workforce Planning, Succession Planning, and Learning and Development.

The proposed MyHub enhancements will provide increased transparency in analyzing the current workforce, forecasting future needs, identifying talent gaps, and developing targeted strategies to address those gaps. This proactive approach will strengthen the organization's ability to adapt to change, optimize resource allocation, and enhance overall operational efficiency.

Equipping HR with these capabilities is critical to ensuring consistent practices across the corporation and delivering informed, strategic guidance aligned with organizational goals.

Justification

Integrating this initiative allows us to strategically align learning and development with our broader organizational goals, particularly in enabling robust success planning processes. By embedding these efforts within our performance management framework, we create a seamless connection between individual development, career pathing, and organizational growth.

This alignment directly supports the career development priority outlined in our People & Culture Plan, ensuring that the entire Simcoe Employee Experience is cohesive, future-focused, and responsive to evolving workforce needs. It reinforces our commitment to nurturing talent, enhancing engagement, and building a resilient and high-performing organization.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**350**	**0**	**350**	**0**	**0**	**0**	**0**	**0**
Capital Financing Requirement	350	0	350	0	0	0	0	0
Capital Expenses	**(350)**	**0**	**(350)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Corporate Performance
HR - Recruitment Technology

Description and Scope

This 2026 capital request supports the exploration of options to procurement and implementation of technology that will streamline the County's recruitment and onboarding processes and meet the needs of potential candidates, HR and hiring managers across departments. The new technology will replace the current manual and fragmented systems and processes with a centralized, user-friendly platform that improves candidate experience, supports hiring efficiency through the use of AI and other technology , as well as visibility across the hiring lifecycle. This system will integrate with the County's core technology platforms, and will support the County's goals of process improvement, digital service delivery, and talent attraction in a competitive labor market.

The scope of this capital project includes:
• Establish and develop digitized workflows for end to end processes of : the candidate experience, recruitment , recruitment administration and onboarding including approval automation
• Establish an understanding of the technology that is possible to support the processes and workflows
• Procurement and licensing of systems and technologies
• Configuration, implementation, and data migration from legacy systems as applicable
• Integration with SAP (HRIS/Payroll), Microsoft Outlook, and digital forms as well as the myHub employee and leader portal
• General HR and Department-specific hiring dashboards and analytics
• Change management, training, and internal adoption support
• Offsetting internal resource backfill and dedicated project management support to ensure successful implementation and organizational readiness

The system will support recruitment across all County departments, enhancing HR's ability to attract, assess, and hire qualified candidates efficiently and equitably.

Justification

Current recruitment processes are fragmented , not user friendly manual, siloed, and reliant on email and paper processes, leading to inefficiencies, inconsistent candidate experiences, and limited data visibility. A modern applicant Tracking System (ATS) is necessary to improve time-to-hire, ensure compliance, and better support hiring managers across the organization. This investment will result in improved applicant tracking, workflow automation, standardized job postings, and stronger reporting for HR metrics. Delaying implementation would prolong inefficiencies, poor candidate and hiring leaders' service reduce HR's ability to compete for talent, and increase administrative burden.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**350**	**0**	**150**	**200**	**0**	**0**	**0**	**0**
Capital Financing Requirement	350	0	150	200	0	0	0	0
Capital Expenses	**(350)**	**0**	**(150)**	**(200)**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Corporate Performance
IT - Digital Transformation/Enhance

Description and Scope

The 2026 IT Digital Transformation and Enhancement capital project supports the County's enterprise-wide effort to modernize business operations, streamline service delivery, and increase staff engagement through technology. Digital transformation is not just a technology investment, it is a strategic rethinking of how the organization delivers value, engages staff, and enables data-driven decision-making across all levels.

This initiative builds on progress made in 2025 and includes the continued development of the MyHub platform alongside other corporate digital modernization initiatives. Powered by enterprise platforms including SAP, Microsoft 365, Microsoft Power Platform, and Salesforce, the County is implementing scalable, integrated solutions that automate workflows, enhance user experiences, and enable real-time insights.

The scope for 2026 includes:

- Continued rollout and enhancement of MyHub platform
- Expansion of low-code/no-code applications using Microsoft Power Platform, SAP and Salesforce to digitize manual processes across divisions and departments
- New integrations and workflow automations leveraging SAP S/4HANA, Business Technology Platform (BTP)/Cloud Platform Integration (CPI), Salesforce, and Microsoft 365
- Development of role-based dashboards and reporting tools to support data-driven management action
- Enhanced digital forms, scheduling tools, and mobile-responsive applications to support field staff
- Governance, change management, and user experience improvements to increase adoption

This project directly supports Council's goals of innovation, service modernization, and continuous improvements. It is a multi-year initiative with ongoing capital investment and strong alignment to existing IT and departmental roadmaps.

Justification

The County's digital modernization strategy requires sustained investment in enterprise platforms that support service innovation, operational efficiency, and data-informed decision-making. In 2025, key components were launched, including enhancements in MyHub platform. In 2026, the County must continue its transformation by advancing new digital solutions across SAP, Power Platform, M365, and Salesforce environments. Without continued capital investment, momentum will be lost, adoption will stagnate, and departments will remain reliant on outdated or manual processes. Ongoing transformation is necessary to meet departmental needs, reduce operational risk, and ensure the County can effectively serve both staff and residents in a digital-first world.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**800**	**0**	**800**	**0**	**0**	**0**	**0**	**0**
Capital Financing Requirement	800	0	800	0	0	0	0	0
Capital Expenses	**(800)**	**0**	**(800)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Corporate Performance
IT - Infrastructure Improvements

Description and Scope

The County's Information Technology (IT) infrastructure forms the foundational platform that supports all business applications, digital services, and interdepartmental connectivity. Each year, IT performs a comprehensive review of system performance, capacity, and lifecycle status to ensure critical infrastructure components meet operational requirements and strategic goals. The scope of this 2026 capital infrastructure request includes the replacement and enhancement of aging core systems, network equipment, and storage infrastructure, as well as continued investment in hybrid teleconference capabilities to support modern workplace models.

Planned infrastructure investments for 2026 include:

- Replacement of aging core infrastructure servers and hardware
- Network router and switch refresh to meet current bandwidth and security standards
- Wireless network infrastructure replacement across corporate facilities
- Network-attached storage (SAN) replacement for capacity, performance, and redundancy
- Continued rollout of hybrid teleconference room enhancements across departments

These upgrades are necessary to maintain service reliability, mitigate risk, and support evolving digital and operational needs across all County services.

Justification

Critical network and infrastructure components have reached end-of-life and are no longer supported by manufacturers, increasing the risk of service disruptions and security vulnerabilities. Replacing these systems is necessary to maintain secure and reliable access to County applications and data. The current wireless and network infrastructure cannot meet the growing connectivity and performance demands. Additionally, continued enhancement of hybrid teleconference rooms is required to support efficient collaboration and public engagement across County facilities in a modern, post-pandemic work environment. Delaying these upgrades would risk service degradation and increased support costs.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**900**	**0**	**900**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	900	0	900	0	0	0	0	0
Capital Expenses	**(900)**	**0**	**(900)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Corporate Performance
PFP - Admin Centre Bldg Components

Description and Scope

The original Administration Centre was built in 1971 with an addition completed in 2012. Staff maintain the building in good condition through an extensive Asset Management Plan and annual building condition assessments. These assessments provide recommendations for component replacement and repairs, while also seeking out work plan efficiencies where possible.

Items proposed in the 2026 budget focus on replacement of aging HVAC and electrical systems that have reached the end-of-life. The total expenditure of $882K includes the following:

- Replacing Boiler-01
- Removing Section A first floor heat pumps
- Replacing Section A first floor suspended ceiling
- Replacing Section A first floor lighting and controls
- Replacing Section A first floor flooring
- Replacement of two pumps for a cooling plant
- Replacement of lighting, heat pumps, ceiling flooring
- Replacement of electrical distribution panels
- Replacement of East Wing lighting and controls
- Two new bike storage lockers
- EV charger upgrades to support larger vehicles

Justification

All replacement items listed in the above description are at the end-of-life and need to be replaced. The remaining items support the strategic direction of a culture of workplace and operational excellence.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**882**	**0**	**882**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	882	0	882	0	0	0	0	0
Capital Expenses	**(882)**	**0**	**(882)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Corporate Performance
PFP - Fleet Management Info System

Description and Scope

The PF&P Department is seeking approval to acquire and implement a Fleet Management Information System (FMIS) that would integrate closely with the Corporate Enterprise Resource System SAP. A fleet focused software will collect more data and be utilized to provide standard industry reporting that is not accessible in the current system without extensive manual intervention and time of staff. Approximately 1,200 hours per year is spent now to collect data on KPIs, with 600 hours per year projected with the FMIS in place, a savings of approximately 50% in time or approximately $40K per year in wages.

Key fleet performance indicators and measurables such as cost per KM travelled, cost per operational hour (heavy equipment), and repair dollars spent per vehicle will provide valuable insight that will reduce costs of operations. Further examples of KPIs that are required to create efficiencies include the in-house outsourced repair ratio, mechanic productivity rates to manage/improve performance, predictive maintenance (e.g. analysis of frequent part breakdowns) to predict and prevent failures, reduce emergency breakdowns and the associated costs of overtime and emergency towing.

The system will integrate with the County's existing vehicle telematics system allowing more accurate reporting on kilometers travelled, vehicle routing, and collision investigations.

Justification

Corporate fleet performance is measured in a multitude of ways requiring accurate data from multiple sources and strong reporting capabilities. This reporting must be easily and quickly accessible to staff as situations arise, allowing staff to understand, monitor and improve fleet performance. If the FMIS is not approved, staff will continue spending extensive time manually collecting data and the improved fleet analysis, time and cost savings will not be realized.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**525**	**0**	**525**	**0**	**0**	**0**	**0**	**0**
Capital Financing Requirement	525	0	525	0	0	0	0	0
Capital Expenses	**(525)**	**0**	**(525)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Corporate Performance
PFP - Vehicle Replacement

Description and Scope

The Procurement Fleet and Property department manages the fleet replacement plan to ensure vehicle reliability and to maximize cost effectiveness of the vehicle life cycles. The vehicles to be replaced are based on the County's Asset Management Plan and risk analysis which incorporates vehicle age, odometer readings, condition, service impact, and repair and maintenance costs. The overall condition of this vehicle is reflective of the extreme operational conditions in which it is employed for 24/7 emergency on call services. This vehicle is projected to have increased risk of becoming unreliable resulting in escalated repair and maintenance costs and operational downtime, which will adversely affect on the provision of services.

The following vehicle is recommended for replacement:
vehicle unit #-yr / kms or hrs / $ life to date repair and maintenance costs / life cycle(yrs)

Mechanic van / 713-14 / 188,235 / $55K / 8

Justification

If these vehicles are not replaced in 2026, the cyclical process of replacing vehicles will require increased purchases in 2027 and will result in a decline in vehicle reliability while increasing repair and maintenance costs. The replacement of each of these vehicles has already been deferred over three years.

	Total Project ($000's)	2025 and Prior	2026 Budget	2027 Plan	2028 Plan	2029 Plan	2030 Plan	2031+
Capital Revenues	**55**	**0**	**55**	**0**	**0**	**0**	**0**	**0**
Reserve - AM	55	0	55	0	0	0	0	0
Capital Expenses	**(55)**	**0**	**(55)**	**0**	**0**	**0**	**0**	**0**
Grand Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

COUNTY OF
SIMCOE
General Municipal Services

General Municipal

Overview

General Municipal Services encompasses several core financial and community support functions.

Core Activities

The core financial and community support functions include assessment base management and property taxation, which ensure a fair and equitable distribution of municipal resources and revenue generation. The department also oversees investment income and debt servicing, maintaining responsible financial stewardship and supporting the County's fiscal health.

In addition to financial management, General Municipal Services administers community investments and grants to a broad range of stakeholders. These include hospitals, educational institutions, and other organizations that contribute to the social and economic well-being of residents. The department also supports age-friendly initiatives, reinforcing the County's commitment to inclusive and accessible services for all demographics.

Through these functions, General Municipal Services plays a vital role in sustaining essential public services and infrastructure, while fostering community development and financial resilience.

Budget Highlights

The 2026 General Municipal Budget includes a 2% operating and capital levy increase and a 1.5% asset management levy increase, reflecting the County's commitment to maintaining fiscal responsibility while investing in long-term infrastructure.

Transfers totaling $13.2M have been allocated to various asset management reserves to support the financial strategy outlined in the County's Asset Management Plan.

The Simcoe Muskoka District Health Unit (SMDHU) annualized levy is set at $6.4M, while the Municipal Property Assessment Corporation (MPAC) municipal share of the levy stands at $6.3M. Additional major community contributions include $3M to the Simcoe County Hospital Alliance, $1.5M in post-secondary capital support, and $600K dedicated to the Age-Friendly Grant program, reinforcing the County's support for health, education, and inclusive community initiatives.

General Municipal
Operating Budget ($000's)

	2023 Actuals	2024 Actuals	2025 Budget	2025 Forecast	2025F-2025B Change($)	2025F-2025B Change(%)	2026 Budget	2026B-2025B Change($)	2026B-2025B Change(%)
Operating Revenues	**219,034**	**223,543**	**231,223**	**234,166**	**2,943**	**1.3%**	**246,510**	**15,287**	**6.6%**
County Levy	200,838	213,300	224,572	225,024	451	0.2%	237,434	12,862	5.7%
Miscellaneous Income	7,787	4,238	3,651	2,553	(1,098)	-30.1%	1,751	(1,900)	-52.0%
Transfer from Reserve	10,410	6,004	3,000	6,590	3,590	119.7%	7,325	4,325	144.2%
Operating Expenses	**(34,203)**	**(37,718)**	**(35,794)**	**(39,952)**	**(4,158)**	**11.6%**	**(40,997)**	**(5,203)**	**14.5%**
Salaries and Benefits	0	870	0	0	0	0.0%	0	0	0.0%
Administration	(6,106)	(7,220)	(7,620)	(7,700)	(79)	1.0%	(7,489)	131	-1.7%
Facilities	0	(0)	0	0	0	0.0%	0	0	0.0%
Cost of Service Delivery	(11,980)	(13,072)	(10,947)	(14,715)	(3,768)	34.4%	(12,844)	(1,897)	17.3%
Transfer to Reserve	(16,116)	(18,295)	(17,227)	(17,537)	(310)	1.8%	(7,437)	9,790	-56.8%
Transfer to Reserve - AM	0	0	0	0	0	0.0%	(13,227)	(13,227)	-100.0%
Grand Total	**184,832**	**185,824**	**195,429**	**194,215**	**(1,214)**	**-0.6%**	**205,513**	**10,084**	**5.2%**

Explanation - Revenues

County Levy
The County Levy is estimated to increase by $12.9M. The increase includes 2% growth in property asset/additions, a 2% increase in the property tax rate for operating and capital expenses and another 1.5% for asset management needs.

Miscellaneous Income
Miscellaneous Income is expected to decrease by $1.9M. This is primarily due to a reduction in investment income caused by lower interest rates and decreased account balances in cash and investments.

Transfer from Reserve
Transfer from Reserve will increase by $4.3M. It reflects $1.5M funding for Lakehead University offsetting grants expense included in the Costs of Service Delivery section. One time reserve use of $2.8M to offset operating costs is also included.

Explanation - Expenses

Administration
Administration expenses are expected to decrease by $131K. This is primarily due to lower insurance costs and tax write-offs. However, this reduction is partially offset by a projected 2% increase in MPAC fees compared to 2025 actuals.

Cost of Service Delivery
Cost of Service Delivery is planned to increase by $1.9M. The main drivers are $1.5M increase in grants related to the County's 10-year commitment to Lakehead University, balanced by the corresponding transfer from reserve. There is also a 2% increase in fees payable to Simcoe Muskoka District Health Unit (SMDHU).

Transfer to Reserve
Transfer to Reserve increase is $3.4M. This increase includes 1.5% of the levy allocation for asset management.

Notable reserve allocations are:
- $1.5M Post-secondary education
- $2.3M Dedicated to strategic land purchases (1% of levy)
- $600K Age-Friendly grant and related administrative expenses
- $3M Hospital Alliance grant
- $13.2M Asset Management reserve allocation

COUNTY OF
SIMCOE
Service Partners

Service Partners

This section reflects the Partners contributions calculated using the proposed updated Municipal Services Management Partnership Agreement (MSPA).

The following table highlights the direct services revenues, expenses and the overhead costs to determine the operating requirement.

Direct Services Operating - 2026 Proposed New Agreement
($000's)

Department	Revenues	Operating Expenses	Overhead	Operating Requirement
Community Support and Wellbeing	95,392	(100,576)	(6,035)	(11,219)
Early Learning & Child Care System Management	145,204	(150,865)	(3,017)	(8,678)
Community Partnerships, Policy and Business Intelligence	1,206	(4,291)	(86)	(3,171)
Community Housing	16,041	(33,512)	(2,011)	(19,482)
Housing and Homelessness	45,542	(68,284)	(1,366)	(24,108)
Paramedic Services	41,977	(78,671)	(4,720)	(41,415)
LTC - Homes	76,628	(90,090)	(5,405)	(18,868)
Total Direct Services Operating	**421,991**	**(526,291)**	**(22,640)**	**(126,940)**

The following table shows the operating requirement allocated among the shared Service Partners using the cost sharing method for each service.

Shared Operating Requirement - 2026 Proposed New Agreement
($000's)

Department	Total	Operating City of Barrie	City of Orillia	County
Community Support and Wellbeing	(11,218)	(4,441)	(1,269)	(5,508)
Early Learning & Child Care System Management	(8,678)	(3,658)	(697)	(4,323)
Community Partnerships, Policy and Business Intelligence	(3,171)	(795)	(171)	(2,205)
Community Housing	(19,482)	(4,883)	(1,049)	(13,550)
Housing and Homelessness	(24,108)	(6,042)	(1,298)	(16,767)
Paramedic Services	(41,416)	(10,380)	(2,231)	(28,804)
LTC - Homes	(18,868)	(2,270)	(1,789)	(14,808)
Total Shared Operating Requirement	**(126,940)**	**(32,469)**	**(8,504)**	**(85,965)**

The following table highlights the planned capital commitments.

Capital Commitments - by Project
($000's)

Capital Commitments	City of Barrie	City of Orillia	County	Asset Management	Other	Total
Community Housing	**12,094**	**2,598**	**34,980**	**4,144**	**25,381**	**79,197**
Affordable Housing (Barrie)	12,069	2,593	34,910		13,375	62,947
Affordable Housing (Collingwood)					8,721	8,721
Harriet Street Intensification (Penetanguishene)					3,286	3,286
Facility Asset Management				4,144		4,144
Other Asset Additions/Enhancements	25	5	70			100
Housing and Homelessness				**323**		**323**
Facility Asset Management				323		323
Paramedic Services	**2,153**	**482**	**5,778**	**3,345**		**11,759**
Central West Barrie Par Post	175	38	487			700
Southwest Barrie Par Post	1,007	216	2,611			3,834
Waubaushene Paramedic Station	492	104	1,404			2,000
Facility Asset Management				99.6		100
Fleet Asset Management				2,327		2,327
Ambulance Addition	135	29	375			539
Facility Enhancements	175	38	485			697
Other Assets	169	58	417	919		1,563
LTC - Homes	**7,793**	**5,564**	**101,853**	**1,321**	**125**	**116,656**
Simcoe Manor Redevelopment	7,793	5,564	101,853			115,210
Facility Asset Management				1321	125	1,446
Total Capital Commitments	**22,040**	**8,644**	**142,611**	**9,133**	**25,506**	**207,935**

The following table shows the contribution towards capital.

Service Partners Contribution to Capital for 2026
($000's)

Department	Contribution to Capital	
	City of Barrie	City of Orillia
Community Support and Wellbeing	(4)	(1)
Early Learning & Child Care System Management		
Community Partnerships, Policy and Business Intelligence		
Community Housing	(1,224)	(263)
Housing and Homelessness	(34)	(7)
Paramedic Services	(956)	(205)
LTC - Homes	(276)	(217)
Total Service Partners Contribution to Capital	**(2,494)**	**(693)**

The following table outlines the total contribution (operating and capital contribution).

Total Service Partners Contribution for 2026
($000's)

Department	City of Barrie	City of Orillia
Community Support and Wellbeing	(4,445)	(1,270)
Early Learning & Child Care System Management	(3,658)	(697)
Community Partnerships, Policy and Business Intelligence	(795)	(171)
Community Housing	(6,107)	(1,312)
Housing and Homelessness	(6,076)	(1,306)
Paramedic Services	(11,336)	(2,436)
LTC - Homes	(2,546)	(2,007)
Total - Service Partners Contribution	**(34,963)**	**(9,199)**

Glossary of Terms

Accounting Principles

Generally Accepted Accounting Principles(GAAP) that apply specifically to the process of developing estimates and budget and comparing them to the actual results.

Accrual Basis of Accounting

A method of accounting that recognizes revenues as they are earned and expenditures when they are incurred rather than waiting until funds are received or spent.

Administration

Administration costs are the County's non-salary operating expenditures such as MPAC fees, liability insurance, professional services, rent, advertising, office expenses, training, and development.

Allocation

The process of distributing the cost to deliver corporate support services across various departments and/or profit centres.

Amortization

The systematic allocation of cost over a related time period.

Assessment

The value assigned to a property by the Municipal Property Assessment Corporation (MPAC) used as a basis for property taxation.

Assessment Growth

The sum of all the changes that happen to a property within a calendar year, including:

- New construction
- Major renovations
- Demolitions
- Property value appeals

Base Budget

Covers services already approved in previous budgets, adjusted for inflation, wage increases, user fee increases. general revenue and financing. A reflection of the budget resources (financial, human, and other) that are required to maintain service levels at the level provided in the previous year.

Budget

A plan of financial operation containing an estimate of proposed expenditures and revenues for a given period (usually a year) and the proposed means of financing.

Capital Budget

The capital budget is the annual plan for the purchase of capital assets. Capital assets include elements such as:

- Roads
- Buildings
- Machinery and equipment

The County maintains a 10-year capital budget and plans each year to ensure there are enough funds to maintain aging infrastructure. Additionally, the County plans for higher replacement cost of assets and new projects that will support community growth

Capital Expenditures

Monies spent for the renovation, maintenance, or replacement of fixed assets, resulting in an extension of the assets" useful life.

Canada Community Building Fund (CCBF)

Funding provided by the Federal Government. This federal initiative is based on a long-term vision of sustainability for Canadian cities and communities including four interdependent dimensions: economic, environmental, social, and cultural. The program is intended to achieve results leading to cleaner air, cleaner water, and reduced greenhouse gas emissions.

Cash Basis

A basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Client Benefit Expenses

Client Benefits are expenses paid out to clients or service providers for services that are available and benefit the population of the County. These include Ontario Works benefits, childcare fee subsidy and housing client benefits.

Consumer Price Index (CPI)

An indicator of changes in consumer prices experienced by Canadians. CPI is obtained by comparing, over time, the cost of a fixed basket of goods and services purchased by consumers. Since the basket contains the constant same goods and services or equivalent quantity and quality, the index reflects only pure price change. As CPI is an indicator of changes for goods and services that can be associated with a retail price many public goods and services provided by governments are excluded since they cannot be associated with a retail price. The target population of the CPI consists of families and individuals living in urban and rural private households in Canada.

Contingency

An allotted set of funds available to cover unforeseen events that occur during the year. These funds are not carried over year-to-year.

Cost of Living Adjustment (COLA)

An increase in salaries to offset the adverse effect of inflation on compensation.

Cost of Service Delivery

Cost of Service Delivery covers the expenditures associated directly with providing services to the residents of the County. These include tipping fees, waste contract and export, food and care supplies, road sand and salt, vehicle expenses, transit costs, grants, and health unit assessment.

County Levy

The County Levy includes property taxes, property asset/additions, Supplementary Taxes, Heads & Beds and Linear Acreage charges. Property taxes are calculated by multiplying the property assessment values established by Municipal Property Assessment Corporation (MPAC) by the tax rate set for each property class. The taxes levied for municipal purposes are used to fund the County’s financial condition, investment in infrastructure, on-going expenditures and liabilities incurred.

Credit Rating

A credit rating is an estimate of the organization's ability to meet their financial commitments based on previous transactions. The County’s credit rating is evaluated by Standard and Poor’s each year. The County maintained its "AA" credit rating with a stable outlook since 2014. In 2022, the County rating was revised to AA+ due to a change in the S&P institutional framework of assessment for Canadian Municipalities.

Debenture

A form of unsecured debt financing utilized by the County.

Debt Payment

The payment of principal and interest on borrowed funds such as debentures.

Deferred Revenue

Products or services that have not yet been provided to the customer. As the product or service is delivered over time, it is recognized as revenue on the income statement. An example of this would be development charges, gas tax and government grants.

Deficit

A deficit would occur if the County's actual net operating balance exceeded its budgeted net operating balance. It's important to note that the province does not allow the County to run a deficit.

Development Charges

Development Charges are fees imposed on development projects to pay for increased costs arising from growth-related development in the County. Development Charges are collected to recover the growth-related costs associated with residential and non-residential development of capital projects.

Facilities Costs

Facilities costs refer to the expenses associated with maintaining and running the County owned or leased facilities, including building maintenance, utilities, and property taxes.

Full-Time Equivalent (FTE)

A budgeted amount to represent permanent full and part-time productive hours of work. County departments budget hours of work depending on program and service needs.

Expenditure/Expense

The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Generally Accepted Accounting Principles (GAAP)

Acronym: GAAP
Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Grants

A monetary contribution, typically from one level of government to another, to lend support to a specific service, program of function.

Heads and Beds

Payments in lieu of taxes for provincial institutions such as public hospitals, universities, community colleges, and correctional facilities.

Infrastructure

The basic installations and facilities necessary for the continuance and growth of the County, such as roads, stations, LTC-Homes.

Interest Income

Revenue associated with the County's cash management activities of investing cash balances.

Levy

The percentage associated with property values to determine the taxes owing which fund County services. The amount of property tax dollars which is paid by taxpayers. The total levy required is based on the requirements of the County and its service partners less all other revenues. The levy for a particular property is calculated by multiplying the assessed value for the property by the appropriate tax rate for that property's class.

Linear Acreage

This property taxation is for certain Railway, Power & Utility Lands as defined by the Municipal act.

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance.

Miscellaneous Income

Miscellaneous Income are revenue sources that the County has little control over in terms of the amount, timing or conditions associated with receiving them. Examples are funding from senior levels of government for a specific purpose, an operating surplus or gain from the sale of an asset and recycled materials revenue.

Municipal Property Assessment Corporation (MPAC)

A basis of accounting used in governmental fund types where revenues are recognized when they become both measurable and available to finance expenditures.

Operating Balance

The operating balance is the remaining amount after operating expenses are deducted from operating revenues.

Operating Budget

A budget that provides funding to departments for their recurring operating costs such as salaries, utilities, and supplies.

Performance Indicators

Specific quantitative measure of a department, program or activity for work performed or results obtained toward meeting an objective. They measure demand, workload, efficiency effectiveness, quality, achievement, or outcomes.

Performance Measure

Data collected to determine how effective and/or efficient a program is in achieving its objectives. Specific service levels are established for major services, and then monitored to determine the level of success achieved.

Public Sector Accounting Board (PSAB)

An independent body with the authority to set accounting standards for the public sector.

Reserve

Money set aside to mitigate future fluctuations in the economy, changes to government funding and unanticipated events.

Reserve Fund

Assets segregated and restricted to meet the purpose of the reserve fund. Reserve Funds may be:

- Obligatory – created whenever a statute requires revenues for special purposes to be segregated, e.g., Development Charges Reserve Funds, or
- Discretionary – created whenever Council wishes to earmark revenues to finance a future project for which it has authority to spend money, e.g Infrastructure Renewal Reserve Fund and City Building Reserve Fund.

Revenue

Sources of income financing the operations of government.

Salaries and Benefits

Salaries and Benefits are the costs related to County employees including wages, statutory benefits, health benefits, overtime, group insurance, short-term disability and OMERS.

Service Partner Revenue

Service Partners refers to revenues received for the delivery of services to the cities of Barrie and Orillia. Services provided include Ontario Works, Children and Community Services, Social Housing, Paramedic Services and Long-Term Care. The County and the Cities are parties to a Municipal Services Management Agreement that

outlines the management governance, performance, communications, and cost sharing structure for these services.

Strategic Plan

A document outlining long terms goals, critical issues and actions plans which will increase the organization's effectiveness in attaining its mission, priorities, goals and objectives. Strategic planning starts with examining the present, envisioning the future, choosing how to get there, and making it happen.

Subsidies

Subsidies are one time or ongoing funding from provincial or federal programs.

Supplemental Taxes

Additional money received within the calendar year because of assessment growth. This money is budgeted for based on historical trends and used to fund existing programs and services.

Supplementary Revenue

Supplementary taxes are non-recurring and are the result of growth-related assessments/taxes received within the calendar year. Supplementary taxes are estimated based on a 5-year historical trend. This amount does not increase the taxes for the current taxpayer.

Surplus

The excess that exists when expenditures at year-end are lower than had been budgeted for or revenues are higher. Surpluses are required to be applied fully in the following year's operating budget to reduce amount raised through taxation unless otherwise allocated to a reserve by Council by-law.

Tangible Capital Asset (TCA)

A non-financial asset having physical substance as defined by the Public Sector Accounting Board (PSAB 3150).

Tax Levy

The total amount to be raised by property taxes for operating and debt service purposes specified in the annual Tax Levy By-law.

Tax Rate

The rate levied on each real property according to assessed property value and property class.

Transfer from Reserve

Transfer from Reserves represent funds that have been previously set aside by Council to fund asset management plans, both the growth and non-growth components of projects, and other specific initiatives.

Transfer to Reserve

Transfer to Reserves is critical to the County's long-term financial plan. They represent funds that are being set aside for future asset management plan requirements, projects, or initiatives. Reserves are used to provide stability by smoothing the effect of variable or unanticipated expenditures. Transfer purposes include hospital alliance, strategic land purchases, economic development fund, asset management and future initiatives.

User Fees

The amount of revenue generated from the imposition of charges for the use of County facilities or services by an individual or group and not the community at large. User Fees are utilized by the County to fund services that are user based versus community as a whole. This reduces the need for property tax by requiring the users of the service to pay for the cost of those services.

To:	**Committee of the Whole**
Agenda Section:	Performance Management
Division:	Corporate Performance
Department:	Finance
Item Number:	**CCW - 2025-202**
Meeting Date:	September 23, 2025
Subject:	**2025 Forecast Report**

Recommendation

That item CCW 2025-202, dated September 23, 2025, regarding the 2025 Forecast report be received; and

That Option 2 recommending covering the projected deficit with reserve funds, subject to final amounts being determined when the year end is finalized, as generally outlined in Item CCW 2025-202, be approved.

Executive Summary

The subject report is to inform Council of the forecasted financial results of the County's operations. The report provides the County's forecasted statement of operations with a comparison to the 2025 budget. The report is broken down into two sections. Section 1 highlights the Consolidated County level information and section 2 is the details by department with variance explanations.

Overall, the 2025 forecast reflects an operating deficit of $2.5M or 0.36% of the County of Simcoe $693M operating expense budget. A significant contributor to the operating deficit is the costs related to the ice storm and harsh winter. Over $3M in expenses were incurred across the organization in the areas of Solid Waste Management, Transportation & Engineering and Community Housing.

As Council is aware, the Municipal Act mandates that municipalities must balance their operating budgets each year. This means that the County cannot end the year with an operating deficit. Staff recommend considering the following options to address this situation:

Option 1 – Temporary borrowing to cover expenses and adding the requirement onto the next year's tax levy;

Option 2 – Transfers from reserves in the areas where the costs were incurred. This would amount to $1.7M from the Waste management reserve, $700K from the Road's contingency reserve, and $100K from the Social Housing reserve.

Staff recommend option 2 be used and the final amounts determined when the year end is finalized.

Consolidated County Reports

Background/Analysis/Options

County of Simcoe ($000's)	2025 Forecast	2025 Budget	Variance
Operating Revenues			
Subsidies	406,407	368,728	37,679
County Levy	225,024	224,572	451
Service Partners	35,612	34,195	1,417
User Fees	50,914	50,440	474
Miscellaneous Income	7,130	6,764	366
Transfer From Reserve	19,850	14,262	5,588
Total Revenues	**744,937**	**698,961**	**45,976**
Operating Expenses			
Client Benefit	300,581	268,149	(32,431)
Salaries	218,638	216,850	(1,788)
Administration	34,811	34,325	(486)
Facilities	31,069	28,220	(2,848)
Cost of Service Delivery	124,103	113,701	(10,402)
Transfer To Reserve	32,743	32,233	(510)
Total Expenses	**741,945**	**693,478**	**(48,467)**
Total Operating Balance	**2,993**	**5,484**	**(2,491)**
Capital			
Revenues	182,070	140,602	41,468
Expenses	309,553	268,097	(41,456)
Net Capital	**(127,483)**	**(127,495)**	**13**
Net Department	**(124,490)**	**(122,012)**	**(2,478)**

Each departmental section details the significant changes by category shown in the 2025 consolidated table.

Table 1 - 2025 Forecast Surplus/(Deficit)

The following table summarizes the operating and capital estimated forecast surplus/deficit by category and department.

2025 Full Year Forecast Surplus/(deficit) $000's	
Operating - Description	**$ +(-)**
Revenues	
Net of Subsidies/Client Benefit: SWM, Community Support and Wellbeing, Paramedic Services, Housing and Homelessness, LTC-Homes	5,248
Increase in County Levy: General Municipal (Prior Year Adjustment)	451
Increase in Service Partners: Housing and Homelessness, Community Housing, Paramedic Services, LTC-Homes	1,417
Increase in User Fees: LTC-Homes, Community Housing, Decrease in User Fees: Forestry	474
Decrease in Miscellaneous Income: General Municipal, Increase in Miscellaneous Income: Community Housing, Transit, LSRA	366
Increases in Transfer from Reserve: General Municipal, Housing and Homelessness, Community Housing, Forestry Decrease in Transfer from Reserve: Planning	5,588
Expenses	
Increase in Salaries: LTC - Homes, SWM, Paramedic Services	(1,788)
Increase in Administration: LTC-Homes, Paramedic Services, Decrease in Administration: Planning, Corporate Performance, Transportation and Engineering	(486)
Increase in Facilities: Community Housing, Community Support and Wellbeing, Forestry, Paramedic Services, LTC - Homes	(2,848)
Increase in Cost of Service Delivery: SWM, General Municipal, Transportation and Engineering Decrease in Cost of Service Delivery: Transit	(10,402)
Increase in Transfer to Reserve: Community Housing, General Municipal, Housing and Homelessness Decrease in Transfer to Reserve: Forestry	(510)
Total - Operating Surplus/(Deficit)	**(2,491)**

Net Capital - Description	**$ +(-)**
Revenues: Community Housing, Housing and Homelessness, LTC-Homes, Paramedic Services, T&E, SWM	41,468
Expenses: Community Housing, Housing and Homelessness, LTC-Homes, Paramedic Services, T&E, SWM	(41,456)
Total - Net Capital Surplus/(Deficit)	**13**

Total Year End Surplus/(Deficit)	**(2,478)**

2025 Estimated Reserve Balance

The following chart illustrates the year-end balances with adjustments for carry forward and/or the commitments to the reserve and reserve funds.

Reserve - ($000's)	2025 Year End Balance	Adjustment/ Commitment	2025 Year End Balance Net of Commitments
Waste Management Contingency	37,610	(18,695)	18,915
Archives Contingency	210	(41)	169
Museum Contingency	1,032	(764)	268
Homes Contingency	1,803	(1,803)	0
General Contingency	35,600	(31,351)	4,249
Simcoe Village Reserve	851	(100)	751
Roads Contingency	35,888	(14,199)	21,688
Paramedic Contingency	8,362	(7,464)	898
Administration Building Contingency	403	(293)	110
Economic Development & Planning	9,851	(2,845)	7,006
Simcoe Tourism	307	(52)	255
Social Services	10,526	(9,176)	1,350
Social Housing	19,964	(18,036)	1,927
Lake Simcoe Regional Airport	3,727	(3,217)	510
Total Reserves	**166,134**	**(108,037)**	**58,097**

Reserve Funds - ($000's)	2025 Year End Balance	Adjustment/ Commitment	2025 Year End Balance Net of Commitments
Forestry Reserve	16,400	(5,559)	10,841
Sunset Village Residents	349	(56)	292
Sunset Village Reserve	326	0	326
Georgian Village Suites - Residents	605	(75)	529
Georgian Village Homes - Residents	127	(1)	126
Hospital Reserve	12,761	(3,000)	9,761
Georgian Manor Donations	60	(37)	24
Simcoe Manor Donations	1,077	(1,048)	28
Sunset Manor Donations	52	(12)	40
Trillium Manor Donations	234	(181)	54
Simcoe Village Donations	2	0	2
Paramedic (Donations)	103	0	103
C. Matthews Museum Reserve Fund	4,327	(3,436)	890
Harriett Street	0	0	0
Honour Guard	89	0	89
Total Reserve Funds	**36,513**	**(13,406)**	**23,107**

Trust Funds - ($000's)	2025 Year End Balance	Adjustment/ Commitment	2025 Year End Balance Net of Commitments
Estate of S.O. Bain	96	(2)	94
Estate of H.P. Brown	353	(7)	346
Ross Channen Memorial Fund	4	(3)	1
Total Trust Funds	**453**	**(12)**	**441**
Grand Total	**203,100**	**(121,455)**	**81,645**

The following table illustrates the adjusted balances for the Development Charge Reserve Funds.

Development Charge Reserves ($000's)	2025 Forecasted Balance
Paramedic Services	(15,677)
Long Term Care	(22,979)
Public Works	551
Development Related Studies	(632)
Transit	1,431
Roads and Related	(20,949)
Solid Waste Management	2,615
Total Development Charge Reserves	**(55,642)**

The forecasted Development Charge receipts are estimated at $12.0M and will be used to fund development charge eligible expenses. The chart below shows the development charge receipt trend over the last five years.

Measure	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Development Charge Receipts ($M)	$27.7	$47.8	$22.3	$23.7	$12.0M

Debt

The chart below outlines the debt by major category. The 2025 forecasted year-end balance amount is $540M.

Debt Summary: 2025 Full Forecast ($ in millions)	2024 Actuals	2025 Forecast
Internally Financed Capital	258.5	378.6
Internally Financed Capital - Development Charges	19.0	60.2
Roads Debenture - DC Related	37.6	35.7
Other Long-Term Debt	25.6	65.1
Total	**340.7**	**539.6**

Debt measures:

Measure	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Debt Servicing as a % of Operating Revenue	1.6%	2.6%	2.6%	2.6%	2.7%
Cash and Cash Equivalents as a % of Operating Expenses	22.6%	24.6%	18.5%	9.0%	2.6%
Standard and Poor's Credit Rating	AA	AA+	AA+	AA+	AA+
External Debt ($000's)	76,459	71,986	67,486	63,134	100,781
Available Borrowing 20 Years @ 5% ($000's)	649,620	693,280	731,764	686,510	753,699

Each year the Ministry of Municipal Affairs (MMA) assigns a risk level for the following two measures:

1) Debt Servicing Cost as a % to Net Revenue. This represents the principal and interest payments as compared to Net Revenues stated on the 2025 Annual Repayment Limit (ARL) schedule calculated based on the 2023 Financial Information Return. The County continues to trend at a low risk level.
    - Low: < 5%
    - Mod: 5% to 10%
    - High: > 10%

2) Cash and Cash Equivalents as a % of Operating Expenses. This measure represents the cash and liquid investments that are available to cover operating expenses. Each year MMAH assigns a risk level as listed below. The County continues to trend at a low risk level.

    - Low: > 10%
    - Mod: 5% to 10%
    - High: < 5%

Standard and Poor's Credit Rating. Every year Standard and Poor's(S&P) completes a credit Rating for the County. In the Fall of 2024, the credit rating firm provided the following: affirmed the credit rating on the County of Simcoe at 'AA+' with a stable outlook. The rating reflects Standard & Poor's assessment of the county's stable economy, healthy budgetary performance, and strong liquidity.

External Debt. The total external debt includes Social Housing dentures and mortgages, Infrastructure Ontario Roads debenture (DC funded), Paramedic station debenture, and landfill debt.

Additional Borrowing 20 years @ 5%. This measure represents the amount of additional debt that the County could incur based on the annual repayment limits and revenue sources. The Ministry of Municipal Affairs provides this information annually for each municipality. The repayment limit has been calculated based on the 2023 Financial Information Return. This limit represents the maximum amount the municipality had available as of December 31, 2023 to commit to payments relating to debt and other financial obligations.

Warden, CAO, Clerks & Archives

Warden, CAO, Clerks and Archives ($000's)	2025 Forecast	2025 Budget	Variance
Operating Revenues			
Subsidies	0	0	0
County Levy	0	0	0
Service Partners	53	53	0
User Fees	0	0	0
Miscellaneous Income	123	123	0
Transfer From Reserve	20	20	0
Total Revenues	**196**	**196**	**0**
Operating Expenses			
Client Benefit	0	0	0
Salaries	3,425	3,497	72
Administration	581	585	4
Facilities	243	250	8
Cost of Service Delivery	302	306	3
Transfer To Reserve	1	1	0
Total Expenses	**4,552**	**4,639**	**87**
Total Operating Balance	**(4,356)**	**(4,443)**	**87**
Capital			
Revenues	0	0	0
Expenses	1,670	1,670	0
Net Capital	**(1,670)**	**(1,670)**	**0**
Net Department	**(6,026)**	**(6,113)**	**87**

Operating
The Warden, CAO, Clerks & Archives operating balance forecast is lower than the budget by $87K. The major changes are listed below.

Salaries forecast is lower than the budget by $72K due to lower per diems and vacancies in the Archives department due to renovations.

Capital. The capital project for the Archives department renovation is expected to be completed before the end of the year and be on budget.

Economic Development

Economic Development ($000's)	2025 Forecast	2025 Budget	Variance
Operating Revenues			
Subsidies	74	68	6
County Levy	0	0	0
Service Partners	0	0	0
User Fees	0	0	0
Miscellaneous Income	42	19	22
Transfer From Reserve	48	100	(52)
Total Revenues	**163**	**187**	**(24)**
Operating Expenses			
Client Benefit	0	0	0
Salaries	998	1,027	29
Administration	120	73	(48)
Facilities	0	0	0
Cost of Service Delivery	347	447	100
Transfer To Reserve	2,210	2,210	0
Total Expenses	**3,675**	**3,756**	**81**
Total Operating Balance	**(3,512)**	**(3,570)**	**58**
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	**0**	**0**	**0**
Net Department	**(3,512)**	**(3,570)**	**58**

Operating
The Economic Development operating balance forecast is lower than budget by $58K. The major changes are listed below.

Miscellaneous Income forecast is higher than budget by $22K. This amount reflects recoveries from a lower tier municipality for staffing resources provided by Economic Development staff.

Transfer from Reserve forecast is lower than budget by $52K. Additional reserve funds of $48K are being used for Council approved strategic investment costs (EDS 2023-304). The above additional revenues are offset by $100K reduction in reserve use as the County is not anticipating an application for the Aerospace grant in this fiscal year.

Salaries forecast is lower than budget by $29K. This is associated with staff turnover.

Administration forecast is higher than the budget by $48K. This is due to an increase in consulting fees related to strategic investments (EDS 2023-304) which is offset by a Transfer from Reserve.

Cost of Service Delivery forecast is lower than budget by $100K. This decrease relates to the Aerospace grant as noted above which is offset by a decrease in reserve revenue.

Capital

There is no capital.

Lake Simcoe Regional Airport

Lake Simcoe Regional Airport ($000's)	2025 Forecast	2025 Budget	Variance
Operating Revenues			
Subsidies	0	0	0
County Levy	0	0	0
Service Partners	0	0	0
User Fees	1,191	1,188	3
Miscellaneous Income	146	0	146
Transfer From Reserve	0	0	0
Total Revenues	**1,337**	**1,188**	**149**
Operating Expenses			
Client Benefit	0	0	0
Salaries	1,470	1,391	(78)
Administration	390	390	0
Facilities	626	626	0
Cost of Service Delivery	456	480	24
Transfer To Reserve	250	250	0
Total Expenses	**3,192**	**3,138**	**(54)**
Total Operating Balance	**(1,855)**	**(1,950)**	**95**
Capital			
Revenues	570	568	2
Expenses	4,017	4,015	(2)
Net Capital	**(3,447)**	**(3,447)**	**0**
Net Department	**(5,302)**	**(5,397)**	**95**

Operating

The LSRA operating balance forecast is lower than budget by $95K. The major changes are listed below.

Miscellaneous Income forecast is higher than budget by $146K. This is due to the transfer of the 2024 operating surplus to the LSRA reserve.

Salaries forecast is higher than budget by $78K. This increase is due to a leave transition period overlap and market adjustments to wages.

Capital

The LSRA net capital forecast is equal to the budget.

Service Simcoe

Service Simcoe ($000's)	2025 Forecast	2025 Budget	Variance
Operating Revenues			
Subsidies	74	74	0
County Levy	0	0	0
Service Partners	70	70	0
User Fees	199	195	4
Miscellaneous Income	167	169	(2)
Transfer From Reserve	0	0	0
Total Revenues	**510**	**508**	**1**
Operating Expenses			
Client Benefit	0	0	0
Salaries	6,227	6,192	(35)
Administration	564	570	6
Facilities	589	592	3
Cost of Service Delivery	1,385	1,397	12
Transfer To Reserve	55	55	0
Total Expenses	**8,820**	**8,806**	**(14)**
Total Operating Balance	**(8,311)**	**(8,298)**	**(12)**
Capital			
Revenues	193	193	0
Expenses	6,303	6,303	0
Net Capital	**(6,111)**	**(6,111)**	**0**
Net Department	**(14,421)**	**(14,409)**	**(12)**

Operating

The Service Simcoe forecast operating balance is higher than the budget by $12K.

Salaries forecast is higher than budget by $35K. Several factors such as staff leaves, short vacancies, replacement overlaps, and wage adjustment result in a small overage.

Capital

Service Simcoe net capital forecast is equal to the budget.

Service Simcoe measures:

Service Simcoe					
Measure	**2021 Actual**	**2022 Actual**	**2023 Actual**	**2024 Actual**	**2025 Forecast**
Simcoe County Museum Visitors	9,024	21,831	25,117	23,651	20,500

Corporate Performance

Corporate Performance ($000's)	2025 Forecast	2025 Budget	Variance
Operating Revenues			
Subsidies	20	80	(60)
County Levy	0	0	0
Service Partners	0	0	0
User Fees	73	73	0
Miscellaneous Income	235	258	(23)
Transfer From Reserve	0	0	0
Total Revenues	**327**	**411**	**(83)**
Operating Expenses			
Client Benefit	0	0	0
Salaries	19,139	19,353	214
Administration	3,124	3,497	373
Facilities	1,558	1,561	3
Cost of Service Delivery	8,140	8,124	(15)
Transfer To Reserve	175	175	0
Total Expenses	**32,136**	**32,710**	**574**
Total Operating Balance	**(31,808)**	**(32,299)**	**491**
Capital			
Revenues	530	530	0
Expenses	3,252	3,252	0
Net Capital	**(2,721)**	**(2,721)**	**0**
Net Department	**(34,530)**	**(35,021)**	**491**

Operating
The Corporate Performance operating balance forecast is lower than the budget by $491K. The major changes are listed below.

Subsidies are lower than budget by $60K. This variance is offset by lower salaries which are funded by Canada Community-Building Fund.

Miscellaneous Income is lower than budget by $23K and is associated with lower revenue from refinancing in Legal department and prior year billing adjustments in Information Technology department.

Salaries forecast is lower than budget by $214K. This is mainly due to numerous vacancies, and delays in hiring staff.

Administration forecast is lower than budget by $373K. This variance is related to lower corporate development costs for the People & Inclusivity and lower consulting costs in Information Technology and Finance departments.

Capital

There is no change between the capital forecast and budget.

Corporate Performance measures:

Corporate Performance					
Measure	**2021 Actual**	**2022 Actual**	**2023 Actual**	**2024 Actual**	**2025 Forecast**
Corporate Perf OPEX as a % of Total OPEX	4.6%	4.4%	4.3%	4.4%	4.3%

General Municipal Services

General Municipal ($000's)	2025 Forecast	2025 Budget	Variance
Operating Revenues			
Subsidies	0	0	0
County Levy	225,024	224,572	451
Service Partners	0	0	0
User Fees	0	0	0
Miscellaneous Income	2,553	3,651	(1,098)
Transfer From Reserve	6,590	3,000	3,590
Total Revenues	**234,166**	**231,223**	**2,943**
Operating Expenses			
Client Benefit	0	0	0
Salaries	0	0	0
Administration	7,700	7,620	(79)
Facilities	0	0	0
Cost of Service Delivery	14,715	10,947	(3,768)
Transfer To Reserve	17,537	17,227	(310)
Total Expenses	**39,952**	**35,794**	**(4,158)**
Total Operating Balance	**194,215**	**195,429**	**(1,214)**
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	**0**	**0**	**0**
Net Department	**194,215**	**195,429**	**(1,214)**

Operating

The General Municipal forecast operating balance is lower than the budget by $1.2M. The major changes are listed below.

County Levy forecast is higher than budget by $451K reflecting the increased growth compared to the budget for property asset/additions.

Miscellaneous Income is lower than budget by $1.1M due to lower investment income which is partially offset by prior year surplus of $802K.

Transfer from Reserve forecast is higher than budget by $3.6M. This increase relates to approved capital funding of $2M for YMCA and $1.5M for Lakehead University. This is offset by a corresponding increase in expenses in the Cost of Service Delivery section.

Cost of Service Delivery forecast is higher than the budget by $3.8M. As mentioned above, this is related to funding for YMCA and Lakehead University. In addition, the SDMHU actual costs are higher by $178K compared to the budget.

Transfer to Reserve is higher than the budget by $310K and represents transfer of prior year surplus which is partially offset by lower final commitment to Hospice Alliance.

Capital

There is no capital budget.

General Municipal measures:

Measure	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
County Tax Rate %	0.0%	2.0%	3.5%	3.7%	3.625%
Supplementary Taxes ($000's)	3,288	3,461	3,963	4,109	3,518
Tax Write Offs ($000's)	1,815	804	4	939	1,254

Health & Emergency Services

Paramedic Services ($000's)	2025 Forecast	2025 Budget	Variance
Operating Revenues			
Subsidies	38,318	37,989	329
County Levy	0	0	0
Service Partners	11,473	11,134	339
User Fees	55	55	0
Miscellaneous Income	207	171	36
Transfer From Reserve	10	10	0
Total Revenues	**50,063**	**49,359**	**703**
Operating Expenses			
Client Benefit	0	0	0
Salaries	60,700	60,275	(425)
Administration	2,704	2,175	(529)
Facilities	2,306	2,121	(185)
Cost of Service Delivery	7,101	6,866	(235)
Transfer To Reserve	585	550	(36)
Total Expenses	**73,397**	**71,987**	**(1,410)**
Total Operating Balance	**(23,334)**	**(22,628)**	**(706)**
Capital			
Revenues	10,001	8,955	1,046
Expenses	11,772	10,726	(1,046)
Net Capital	**(1,771)**	**(1,771)**	**0**
Net Department	**(25,105)**	**(24,399)**	**(706)**

Operating

The Paramedic Services operating balance forecast is higher than the budget by $706K. The major changes are listed below.

Subsidies forecast is higher than budget by $329K as cash payments to hospitals related to the provincial funding for the Dedicated Offload Nurses Program were higher than planned in the first quarter of 2025.

Miscellaneous Income forecast is higher than budget by $36K. This is associated to the proceeds of sales of assets. The revenue is offset by transfer to reserve.

Salaries forecast is higher than budget by $425K. This over budget amount is a result of higher than anticipated overtime shifts to maintain coverage, compounded by absences for short- and long-term disability. Staff continue to work towards fulfilling the Paramedic Services Master Staffing Plan which has been developed to best meet current schedule requirements with an optimal mix of full-time and part-time medics.

Administration forecast is higher than budget by $529K. Of this amount $329K is related to the Dedicated Offload Nursing payments discussed above. There was a personal protection equipment write off for expired items related to pandemic stockpile for $185K. The remaining adjustments are related to insurance.

Cost of Service Delivery forecast is higher than budget by $235K. Vehicle repairs and maintenance costs are expected to be higher by $250K due to issues with the vendor and supply chain backlog experienced since 2022 on replacement ambulances. Pricing increases on medical supplies and medications is higher than budget by $50K. This is offset by lower gasoline costs of $65K.

Capital

The capital budget has increased by $1.1M. This accounts for the anticipated finalization of the Springwater South Paramedic Station that became operational in July 2025. This project is on budget over the life of the project.

Paramedic Services measures:

Paramedic Services					
Measure	**2021 Actual**	**2022 Actual**	**2023 Actual**	**2024 Actual**	**2025 Forecast**
Medical Call Volume - COS Member Municipalities	43,494	49,053	48,570	51,885	53,863
Medical Call Volume – Barrie	25,100	27,327	29,161	31,429	29,140
Medical Call Volume – Orillia	8,068	9,156	9,131	10,113	10,452
Medical Call Volume incl. Out of County Calls	78,290	87,410	88,743	94,975	95,692
Medical Call Volume % Growth	5.6%	11.5%	1.5%	7.0%	0.7%
Response Time - 90th % -County, Barrie & Orillia	13.43	14.26	12.23	13.19	13.23%
Average - County, Barrie & Orillia	8.03	8.24	7.46	7.51	7.56
Response Time - 90th % Barrie	10.06	10.38	9.01	10.01	10.11
Average – Barrie	6.44	7.04	6.36	6.40	6.46
Response Time - 90th % Orillia	8.02	8.22	8.58	7.48	8.11
Average – Orillia	5.18	5.39	5.15	5.09	5.27
Operating Cost per Call	$681	$624	$665	$757	$777
Operating Cost per Weighted Vehicle In-Service Hour	$190	$194	$206	$247	$250
Ministry Funding as a % of Eligible Expenditures	50.0%	48.08%	45.81%	41.90%	46.36%

Emergency Management ($000's)	2025 Forecast	2025 Budget	Variance
Operating Revenues			
Subsidies	0	0	0
County Levy	0	0	0
Service Partners	0	0	0
User Fees	0	0	0
Miscellaneous Income	171	171	0
Transfer From Reserve	0	0	0
Total Revenues	**171**	**171**	**0**
Operating Expenses			
Client Benefit	0	0	0
Salaries	554	554	0
Administration	136	136	0
Facilities	29	29	0
Cost of Service Delivery	181	181	0
Transfer To Reserve	10	10	0
Total Expenses	**911**	**911**	**0**
Total Operating Balance	**(740)**	**(740)**	**0**
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	**0**	**0**	**0**
Net Department	**(740)**	**(740)**	**0**

Operating
The Emergency Management operating balance forecast is equal to budget.

Capital:

There is no capital in Emergency Management.

LTC - Homes ($000's)	2025 Forecast	2025 Budget	Variance
Operating Revenues			
Subsidies	56,029	56,346	(317)
County Levy	0	0	0
Service Partners	3,886	3,555	331
User Fees	18,659	17,667	992
Miscellaneous Income	117	117	0
Transfer From Reserve	76	76	0
Total Revenues	**78,767**	**77,761**	**1,006**
Operating Expenses			
Client Benefit	0	0	0
Salaries	69,492	68,392	(1,100)
Administration	6,697	6,050	(647)
Facilities	4,026	3,875	(151)
Cost of Service Delivery	5,939	5,924	(15)
Transfer To Reserve	1,060	1,060	0
Total Expenses	**87,214**	**85,301**	**(1,913)**
Total Operating Balance	**(8,447)**	**(7,539)**	**(908)**
Capital			
Revenues	38,909	37,301	1,608
Expenses	108,048	106,440	(1,608)
Net Capital	**(69,139)**	**(69,139)**	**0**
Net Department	**(77,586)**	**(76,679)**	**(908)**

Operating
The LTC - Homes forecast operating balance is higher than the budget by $908K. The major changes are listed below.

Subsidies forecast is lower than the budget by $317K. An increase of $346K relates to recently announced nursing and allied health professional subsidy for direct resident care. A decrease in subsidies of $663K has been adjusted for occupancy timelines for the Georgian Manor 16-bed expansion, the first resident move-in was May 2025.

User Fees forecast is higher than budget by $992K. This increase relates to the Ministry of Long-Term Care reimbursement policy for qualifying expenses for high intensity needs, including one on one staffing requirements.

Salaries forecast is higher than budget by $1.1M. Upstaffing related to High Intensity Needs one on one staffing has been estimated at $1.1M with significant reimbursement offset discussed above in User Fees.

Administration forecast is higher than budget by $647K. These costs relate to the use of agency staff to fill shifts where County of Simcoe employees are not available to maintain appropriate staffing levels. Like the Salaries category discussion, the hours for coverage will come from either County or agency staff.

Capital

The LTC - Homes forecast net capital higher by $1.6M compared to budget. This relates to the finalization of the Georgian Manor 16-bed expansion. The first resident occupied in May 2025.

LTC - Homes Measures:

LTC - Homes and Senior Services					
Measure	**2021 Actual**	**2022 Actual**	**2023 Actual**	**2024 Actual**	**2025 Forecast**
LTC Case Mix Index (acuity/complexity indicator)	108.07%	108.07%	110.95%	112.53%	112.30%
Georgian Manor					
- Case Mix Index	103.49%	103.49%	114.16%	116.13%	114.62%
- Utilization Rate	95.42%	90.86%	99.63%	97.75%	99.65%
Simcoe Manor					
- Case Mix Index	112.23%	112.23%	112.45%	112.71%	113.30%
- Utilization Rate	95.71%	98.69%	98.88%	99.15%	99.35%
Sunset Manor					
- Case Mix Index	114.28%	114.28%	111.36%	110.73%	110.73%
- Utilization Rate	95.11%	74.30%	88.01%	98.45%	98.47$
Trillium Manor					
- Case Mix Index	102.28%	102.28%	105.82%	110.55%	110.55%
- Utilization Rate	92.41%	97.24%	98.31%	98.07%	98.95%
Cost Per Bed Per Day	$361	$403	$426	$417	$403

Seniors Services ($000's)	2025 Forecast	2025 Budget	Variance
Operating Revenues			
Subsidies	972	972	0
County Levy	0	0	0
Service Partners	0	0	0
User Fees	5,779	5,779	0
Miscellaneous Income	288	288	0
Transfer From Reserve	613	613	0
Total Revenues	**7,652**	**7,652**	**0**
Operating Expenses			
Client Benefit	0	0	0
Salaries	3,735	3,735	0
Administration	135	141	6
Facilities	1,973	1,973	0
Cost of Service Delivery	864	864	0
Transfer To Reserve	938	938	0
Total Expenses	**7,646**	**7,652**	**6**
Total Operating Balance	**6**	**0**	**6**
Capital			
Revenues	229	229	0
Expenses	229	229	0
Net Capital	**0**	**0**	**0**
Net Department	**6**	**0**	**6**

Operating
The Seniors Services forecast operating balance is essentially equal to budget.

Capital

The net capital forecast is expected to match budget.

Social and Community Services

Community Support & Wellbeing ($000's)	2025 Forecast	Total Year 2025 Budget	Variance
Operating Revenues			
Subsidies	85,352	77,321	8,031
County Levy	0	0	0
Service Partners	5,160	5,209	(49)
User Fees	2,414	2,319	95
Miscellaneous Income	0	0	0
Transfer From Reserve	0	(0)	0
Total Revenues	**92,926**	**84,848**	**8,078**
Operating Expenses			
Client Benefit	75,779	68,658	(7,121)
Salaries	13,404	13,265	(139)
Administration	2,884	2,776	(109)
Facilities	732	172	(560)
Cost of Service Delivery	296	98	(197)
Transfer To Reserve	0	0	0
Total Expenses	**93,095**	**84,969**	**(8,126)**
Total Operating Balance	**(169)**	**(121)**	**(48)**
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	**0**	**0**	**0**
Net Department	**(169)**	**(121)**	**(48)**

Operating
The Community Support & Wellbeing operating balance forecast is above the budget by $48K. The major changes are listed below.

Subsidies variance of $8.0M is made up of three parts. The first is the Ontario Works caseload being forecasted at 7,400, which is above the budgeted caseload of 7,050. $3.1M of Subsidies and $95K of User fees are offset by the Client Benefit variance of $33.2M as a result of the Ontario Works caseload being forecasted above budget. Ontario Works subsidy payments are 100% funded.

As well, Hart Hub has been added to the forecast for 2025. $4.7M has been added to Subsidies and $4.0M has been added to Client Benefits. Hart Hub is also 100% funded.

Also included within Subsidies, the County has forecasted 75% of revenue for the ice storm damages within Social & Community Services, amounting to $156K of revenue.

Service Partners forecast is lower than budget by $49K due to a caseload shift from the City of Barrie to the County.

Salaries forecast is above budget by $139K due to the new Hart Hub FTE. This position is 100% funded and offset within subsidies.

Facilities costs are forecasted to be over budget by $560K in 2025. $394K of this is the addition of Hart Hub's facility costs to the 2025 forecast. This is 100% funded and offset above in subsidies. The remaining $166K are a result of the ice storm and have 75% funding applied against them in subsidies.

Capital

There is no capital for Community Support & Wellbeing.

Community Support & Wellbeing Measures:

Community Support & Wellbeing Measure	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Monthly Average Ontario Works Caseload	4,398	4,903	5,516	6,450	7,402
Caseload Growth (%)	-30%	10%	11%	17%	5%
Administration Cost per Case	$4,011	$3,564	$3,539	$2,975	$2,865

Early Learning & Child Care System Management ($000's)	2025 Forecast	2025 Budget	Variance
Operating Revenues			
Subsidies	165,959	145,371	20,588
County Levy	0	0	0
Service Partners	2,348	2,348	0
User Fees	0	0	0
Miscellaneous Income	0	0	0
Transfer From Reserve	958	958	0
Total Revenues	**169,266**	**148,678**	**20,588**
Operating Expenses			
Client Benefit	166,446	145,770	(20,676)
Salaries	4,322	4,411	89
Administration	632	632	0
Facilities	0	0	0
Cost of Service Delivery	0	0	0
Transfer To Reserve	0	0	0
Total Expenses	**171,401**	**150,813**	**(20,588)**
Total Operating Balance	**(2,135)**	**(2,135)**	**0**
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	**0**	**0**	**0**
Net Department	**(2,135)**	**(2,135)**	**0**

Operating

The Early Learning & Child Care System Management operating balance forecast is equal to the budget. The major changes are listed below.

Subsidies are forecasted to be above budget by $20.6M due to increased funding in 2025 for Startup funding ($11.9M), as well as Infrastructure funding ($4.6M). The Early Learning Child Care Cost-Based program increased budgeted subsidies by $3.9M and the 2025 forecasted funding also includes $235K for the notional allocation of Innovation funding. Client Benefits are also increasing by the same amounts, as this is all flow through funding. As well, the savings within salaries and benefits have been applied to fee subsidy within the Client Benefits.

Salaries forecast is lower than the budget by $89K due to vacancies that have occurred throughout 2025.

Capital

There is no capital for Early Learning & Child Care System Management.

Early Learning & Child Care System Management Measures:

Measure	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Child Care Provincial Funding ($M)	$43.8	$63.5	$96.2	$103.3	$169.6
Average Monthly # Children Served in Licensed Child Care through Fee Subsidies	1,730	1,867	1,939	1,768	1,722

Housing and Homelessness ($000's)	2025 Forecast	2025 Budget	Variance
Operating Revenues			
Subsidies	35,581	31,757	3,825
County Levy	0	0	0
Service Partners	7,879	7,438	441
User Fees	0	0	0
Miscellaneous Income	46	0	46
Transfer From Reserve	3,763	2,086	1,676
Total Revenues	**47,269**	**41,281**	**5,988**
Operating Expenses			
Client Benefit	55,702	50,976	(4,726)
Salaries	3,653	3,584	(69)
Administration	223	238	15
Facilities	0	0	0
Cost of Service Delivery	295	0	(295)
Transfer To Reserve	617	371	(246)
Total Expenses	**60,490**	**55,169**	**(5,321)**
Total Operating Balance	**(13,221)**	**(13,888)**	**667**
Capital			
Revenues	1,891	0	1,891
Expenses	1,891	0	(1,891)
Net Capital	**0**	**0**	**0**
Net Department	**(13,221)**	**(13,888)**	**667**

Operating

The Housing & Homelessness operating balance forecast is below budget by $667K. The major changes are listed below.

Subsidies forecast is higher than budget by $3.8M as a result of $2.4M in Encampment funding received in Q1 2025, along with additional allocations of $991K for the Reaching Home and Seniors at Home programs. Housing Program subsidies also exceed budget by $401K, primarily due to the receipt of new Last Mile funding in 2025.

Service Partners forecast is higher than budget by $441K primarily due to prior year carry forwards for provider loans and municipal rent supplements within Housing Programs.

Transfer from Reserve forecast is higher than budget by $1.7M due to funds being brought into 2025 for carryovers from 2024 in provider loans and municipal rent supplements.

Client Benefit forecast is higher than budget by $4.7M. Within Homelessness, $2.2M has been added to the forecast to reflect Encampment funds spent in Q1 2025, along with $872K in additional payments through the Reaching Home and Seniors at Home initiatives, as referenced above. In the Housing Program, client benefits are projected to exceed budget by $1.7M, due to the repayment of prior year provider loans scheduled for 2025.

Salaries forecast is higher than budget by $69K due to the in year 1.0 FTE approval for a Program Supervisor funded by the Reaching Home program (CCW 2025-026).

Cost of Service Delivery forecast is higher than budget by $295K as a result of increased expenditures, including $170K for software enhancements within Housing Programs and $125K for security services related to Homelessness.

Transfer to Reserve forecast is above budget by $246K as a result of a timing adjustment related to the allocation of Encampment funding in Q1. The funds were temporarily placed in reserve and subsequently utilized in Q2 to support the modular acquisition. A corresponding transfer from reserve has been recorded in the 2025 capital forecast.

Capital

Community Services net capital is forecasted higher than budget by $1.9M. The revenues and expenses in the forecast are the additional modulars approved in 2025, utilizing 100% Provincial funding.

Housing & Homelessness Measures:

Measure	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Non-Profit - # of Housing Units	2,517	2,294	2,294	2,294	2,294
Non-Profit - Housing Cost per Unit	6,305	7,273	7,441	7,394	7,186
Non-Profit - Housing Waitlist	4,664	4,877	4,696	5,386	6,026

Community Housing ($000's)	2025 Forecast	2025 Budget	Variance
Operating Revenues			
Subsidies	1,492	1,492	0
County Levy	0	0	0
Service Partners	4,034	3,691	343
User Fees	14,157	13,975	182
Miscellaneous Income	944	55	889
Transfer From Reserve	2,361	1,976	386
Total Revenues	**22,989**	**21,189**	**1,800**
Operating Expenses			
Client Benefit	1,202	1,341	139
Salaries	6,382	6,382	0
Administration	1,704	1,668	(35)
Facilities	15,828	14,092	(1,735)
Cost of Service Delivery	3,823	3,823	0
Transfer To Reserve	3,873	3,313	(560)
Total Expenses	**32,811**	**30,620**	**(2,191)**
Total Operating Balance	**(9,822)**	**(9,431)**	**(392)**
Capital			
Revenues	64,649	28,633	36,016
Expenses	97,213	61,197	(36,016)
Net Capital	**(32,564)**	**(32,564)**	**0**
Net Department	**(42,386)**	**(41,994)**	**(392)**

Operating

Community Housing's operating balance forecast is above budget by $392K. The major changes are listed below.

Service Partners forecast is higher than budget by $343K due to the explanations below in each category, which includes prior year carry forwards for operating maintenance projects.

User Fees forecast is higher than budget by $182K due to the increased rental revenue collected in 2025.

Miscellaneous Income forecast is higher than budget by $889K. This variance is primarily due to the sale of a Barrie property in 2025, generating proceeds of $504K. These funds are reflected as an offsetting amount under Transfer to Reserve, where they will be held until applied to the Barrie Affordable Housing development project. In addition, the forecast includes $303K in Property Management income, which has corresponding expenses within Facility Costs and Salaries.

Transfer from Reserve forecast is higher than budget by $386K due to the allocation of reserve funds to support operating maintenance facility projects that were initiated in 2024 and carried forward for completion in 2025.

Client Benefits forecast is lower than budget by $139K due to cost savings realized within the Commercial Rent Supplement program in 2025.

Facilities forecast is higher than budget by $1.7M. This includes $555K related to prior year carryover projects continuing from 2024. The County's share of these carryover costs is outlined above under Transfer from Reserve. Additionally, $210K in property management expenses are included in the forecast, with a corresponding full revenue offset reflected in Miscellaneous Income. The remaining variance is attributed to increased grounds maintenance costs, primarily related to snow clearing activities in 2025.

Transfer to Reserve forecast is higher than budget by $560K due to the Barrie house proceeds of sale, as referenced above, as well as a slight increase in the transfer to reserve for the Collingwood and Wasaga Beach affordable housing buildings.

Capital

Community Housing's net capital is forecasting to be on budget in 2025.

The associated revenue variance of $36M and expense variance of $36M are primarily attributable to project carryovers from 2024. These include the Orillia Affordable Housing Development, the Bradford Affordable Housing Development, and Barrie Affordable Housing Development, as well as ongoing capital maintenance initiatives that were underway but not completed by year-end.

Community Housing Measures:

Measure	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
# of Housing Units	1,652	1,652	1,652	1,839	1,839
% of Tenants in Rental Arrears	10.41	12.53	13.98	12.23	13.21
Rental Income per Unit	5,753	5,694	5,955	6,000	7,052
Operational Cost per Unit	11,925	12,857	13,996	14,333	17,568

Community, Partnerships, Policy and Business Intelligence ($000's)	2025 Forecast	2025 Budget	Variance
Operating Revenues			
Subsidies	315	265	50
County Levy	0	0	0
Service Partners	709	697	12
User Fees	0	0	0
Miscellaneous Income	234	233	0
Transfer From Reserve	0	0	0
Total Revenues	**1,258**	**1,195**	**63**
Operating Expenses			
Client Benefit	1,452	1,405	(47)
Salaries	1,370	1,326	(44)
Administration	57	57	0
Facilities	0	0	0
Cost of Service Delivery	0	0	0
Transfer To Reserve	0	0	0
Total Expenses	**2,879**	**2,787**	**(91)**
Total Operating Balance	**(1,620)**	**(1,592)**	**(28)**
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	**0**	**0**	**0**
Net Department	**(1,620)**	**(1,592)**	**(28)**

Operating

The Community, Partnerships, Policy & Business Intelligence operating balance forecast is above budget by $28K. The major changes are listed below.

Subsidies are forecasted to be above budget in 2025 by $50K. This is the result of a slight increase in the Local Immigration Partnership funding ($3K), as well as $47K of Interim Housing Assistance Program funding received in 2025.

Service Partners forecast is higher than budget by $12K due to the minor forecasted deficit within the department.

Client Benefits forecast is higher than budget by $47K. This is the outflow of payments from the Interim Housing Assistance program received in 2025. This was funded 100%.

The Salaries forecast reflects a projected overage of $44K. This variance is attributable to the realignment of the Social & Community Services student positions from the Housing &

Homelessness department to the Community, Partnerships, Policy, and Business Intelligence department. A corresponding reduction has been reflected in the Housing & Homelessness budget to offset this reallocation.

Capital

There is no capital for Community, Partnership, Policy & Business Intelligence.

Engineering, Planning & Environment

Transportation and Engineering ($000's)	2025 Forecast	2025 Budget	Variance
Operating Revenues			
Subsidies	43	0	43
County Levy	0	0	0
Service Partners	0	0	0
User Fees	198	198	0
Miscellaneous Income	621	621	0
Transfer From Reserve	2,828	2,828	0
Total Revenues	**3,690**	**3,647**	**43**
Operating Expenses			
Client Benefit	0	0	0
Salaries	9,514	9,480	(34)
Administration	3,670	3,904	235
Facilities	954	952	(2)
Cost of Service Delivery	11,769	10,871	(898)
Transfer To Reserve	0	0	0
Total Expenses	**25,907**	**25,208**	**(699)**
Total Operating Balance	**(22,217)**	**(21,561)**	**(656)**
Capital			
Revenues	59,647	59,208	439
Expenses	64,371	63,944	(426)
Net Capital	**(4,723)**	**(4,736)**	**13**
Net Department	**(26,941)**	**(26,297)**	**(644)**

Operating

The Transportation and Engineering operating balance forecast is higher than the budget by $656K. The major changes are listed below.

Subsidies forecast is higher than budget by $43K. Municipal Ice Storm Assistance (MISA) funding is covering 75% of eligible expenses related to roads maintenance costs incurred because of the ice storm.

Cost of Service Delivery forecast is higher than budget by $898K. Program supplies and materials are higher by $660K due to a harsh winter with more events than anticipated and extra costs associated to the ice storm of $77K. Diesel fuel and vehicle expenses are also expected to be higher than budget based on year-to-date costs.

Capital

The Transportation and Engineering net capital forecast is lower than budget by $13K. Expenses are $426K higher than budget resulting from tender pricing variances. CR 43 slope stabilization pricing was $431K lower than budget while CR 54 Innisfil culvert replacement costs came in $850K higher than budget (CCW 2025-132). As well, the Beeton cold storage project is estimated to come in $25K over budget and the EV charges will be $17K under budget. Revenues are forecast to be $439K higher than budget as additional Ontario Community Infrastructure funding and reserves have been used to fund the overage which is offset by a reduction to reserve funds utilized for CR 43 slope stabilization decreases.

Transportation and Engineering Measures:

Transportation and Engineering Measure	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
T&E Lane km's	1,797	1,797	1,823	1,836	1,841
Pavement Condition Index (PCI)	83.00	81.60	81.77	81.15	79.56
% of Roads Rehabilitated	5.4	6.1	4.6	5.9	5.3

Solid Waste Management ($000's)	2025 Forecast	2025 Budget	Variance
Operating Revenues			
Subsidies	20,689	15,489	5,200
County Levy	0	0	0
Service Partners	0	0	0
User Fees	5,791	5,887	(96)
Miscellaneous Income	843	820	23
Transfer From Reserve	0	0	0
Total Revenues	**27,323**	**22,196**	**5,127**
Operating Expenses			
Client Benefit	0	0	0
Salaries	10,747	10,289	(458)
Administration	1,761	1,755	(6)
Facilities	1,793	1,774	(19)
Cost of Service Delivery	61,683	55,934	(5,749)
Transfer To Reserve	3,700	3,700	0
Total Expenses	**79,683**	**73,453**	**(6,231)**
Total Operating Balance	**(52,361)**	**(51,257)**	**(1,104)**
Capital			
Revenues	3,698	3,231	467
Expenses	9,034	8,567	(467)
Net Capital	**(5,336)**	**(5,336)**	**0**
Net Department	**(57,697)**	**(56,593)**	**(1,104)**

Operating
The Solid Waste Management operating balance forecast is higher than the budget by $1.1M. The major changes are listed below.

Subsidies forecast is higher than budget by $5.2M. This increase is the result of estimated Municipal Ice Storm Assistance (MISA) funding which helps fund additional eligible costs associated with ice storm.

Salaries forecast is higher than budget by $458K. This increase is result of wage based increased for SEIU and CUPE staff and non-union market adjustments. As well, overtime costs are higher than budget as a result of the ice storm and will be partially offset by MISA funding.

Cost of Service Delivery forecast is higher than budget by $5.7M. This increase is due to $6.9M in additional costs incurred due to the ice storm which was mainly for brush collection. Other smaller increases include $145K in vehicle expenses resulting from a

major repair to the grinder and $70K in multi-residential rebate expenses from increase program usage. Offsetting savings of $325K were seen in diesel used at waste facilities.

Capital

The Solid Waste Management net capital forecast is equal to budget. Expenses are higher than budget as an unbudgeted replacement of a loader was required due to an equipment fire in late 2024. Insurance proceeds expected of $86K in addition to reserves will fund the cost of the replacement.

Solid Waste Management Measures:

Solid Waste Management Measure	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Summary					
Solid Waste Tonnage Collected	155,451	153,593	164,556	173,375	132,387
Solid Waste Direct Diversion Rate (Curbside & Drop Off)	63.7%	62.9%	65.0%	66.4%	67.7%
Diversion Rates					
Curbside Diversion Rate	62.3%	61.2%	60.9%	60.4%	62.7%
Facility Diversion Rate	66.1%	66.4%	73.1%	77.0%	76.2%
Curbside					
Curbside Tonnage Collected	98,027	104,425	109,135	110,338	123,243
Collection Cost per Tonne	$364	$457	$476	$429	$432
Facilities					
Facilities Tonnage Collected	57,424	49,168	55,420	63,037	72,393
Facilities Cost per Tonne	$354	$421	$405	$341	$314

Forestry ($000's)	2025 Forecast	2025 Budget	Variance
Operating Revenues			
Subsidies	0	0	0
County Levy	0	0	0
Service Partners	0	0	0
User Fees	1,557	2,324	(767)
Miscellaneous Income	156	67	89
Transfer From Reserve	1,767	1,533	234
Total Revenues	**3,480**	**3,924**	**(444)**
Operating Expenses			
Client Benefit	0	0	0
Salaries	1,097	1,090	(7)
Administration	104	103	(1)
Facilities	412	203	(210)
Cost of Service Delivery	293	295	2
Transfer To Reserve	1,713	2,373	660
Total Expenses	**3,619**	**4,063**	**444**
Total Operating Balance	**(139)**	**(139)**	**0**
Capital			
Revenues	112	112	0
Expenses	112	112	0
Net Capital	**0**	**0**	**0**
Net Department	**(139)**	**(139)**	**0**

Operating
The Forestry operating balance forecast is equal to the budget. The major changes are listed below.

User Fees are lower than forecast by $767K. This decrease is due to a reduced estimate for timber sales resulting from ice storm related impacts to the County Forest necessitated a shift away from some planned timber sales to enable the clean up and salvage of damaged pine plantations. On average, the salvage contracts are returning approximately 20% of the normal value per unit volume compared to a normal timber sale. As a result, the total value of timber sales for 2025 is projected to be lower.

Transfer from Reserve is higher than budget by $234K. Expenses relating to the management of county forests were high than budget, as detailed below, resulting in higher requirement for reserve use to fund operational expenses.

Facilities is higher than budget by $210K. Extra expenses have been incurred related to the ice storm for the clean up of forests and trails.

Transfer to Reserve forecast is lower than budget by $660K. This is due to lower timber sale revenues being transferred to the Forestry Reserve due to ice storm impacts.

Capital

The Forestry net capital forecast is equal to the budget.

Forestry Measures:

Measure	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
# of Forestry Acres Owned	33,289	33,313	33,727	33,876	34,354

Planning ($000's)	2025 Forecast	2025 Budget	Variance
Operating Revenues			
Subsidies	0	0	0
County Levy	0	0	0
Service Partners	0	0	0
User Fees	65	43	22
Miscellaneous Income	36	0	36
Transfer From Reserve	648	1,037	(389)
Total Revenues	**748**	**1,080**	**(332)**
Operating Expenses			
Client Benefit	0	0	0
Salaries	1,806	1,954	148
Administration	1,002	1,399	397
Facilities	0	0	0
Cost of Service Delivery	368	323	(44)
Transfer To Reserve	19	0	(19)
Total Expenses	**3,195**	**3,676**	**481**
Total Operating Balance	**(2,447)**	**(2,596)**	**149**
Capital			
Revenues	0	0	0
Expenses	0	0	0
Net Capital	**0**	**0**	**0**
Net Department	**(2,447)**	**(2,596)**	**149**

Operating

The Planning operating balance forecast is lower than budget by $149K. The major changes are listed below.

User Fees forecast is higher than budget by $22K. Subdivision and official plan fees are both anticipated to be higher than budget.

Miscellaneous Income forecast is higher than budget by $36K. Planning begun work on a joint land needs analysis in partnership with the City of Barrie and Oro-Medonte which was not included in the 2025 budget. These funds are amounts recovered rom project partners for costs relating to this work.

Transfer from Reserve forecast is lower than budget by $389K. This decrease is the result of reduced consulting fees in Cost of Service Delivery. A decrease in consulting work expected to be completed in the year for various strategies results in a variance in the use of development charge revenue compared to budget. This is offset by a $44K increase in reserve use to fund grants that were carried forward from prior years.

Salaries and Benefits is lower than budget by $148K due to staff vacancies.

Administration forecast is lower than budget by $397K mainly due to a decrease in consulting fees because of deferred projects.

Cost of Service Delivery is higher than budget by $44K. Grants are higher than budget as amounts being carried from a prior year are now eligible to be being paid to recipients.

Transfer To Reserve is higher than budget by $19K. Work on various strategies is being deferred. The portion of the costs which are not funded by Development Charges is being transferred to reserve.

Capital

There is no capital for Planning.

Transit ($000's)	2025 Forecast	2025 Budget	Variance
Operating Revenues			
Subsidies	1,490	1,504	(15)
County Levy	0	0	0
Service Partners	0	0	0
User Fees	778	738	40
Miscellaneous Income	203	0	203
Transfer From Reserve	167	25	142
Total Revenues	**2,638**	**2,267**	**370**
Operating Expenses			
Client Benefit	0	0	0
Salaries	603	652	50
Administration	624	556	(68)
Facilities	0	0	0
Cost of Service Delivery	6,146	6,818	673
Transfer To Reserve	0	0	0
Total Expenses	**7,372**	**8,027**	**655**
Total Operating Balance	**(4,734)**	**(5,759)**	**1,025**
Capital			
Revenues	1,642	1,642	0
Expenses	1,642	1,642	0
Net Capital	**0**	**0**	**0**
Net Department	**(4,734)**	**(5,759)**	**1,025**

Operating
The Transit operating balance forecast is lower than budget by $1M. The major changes are listed below.

Subsidies forecast is lower than budget by $15K. The provincial gas tax subsidy is lower than estimated.

Miscellaneous forecast is higher than budget by $203K. This is the result of liquidated damages being received from First Student Canada related to contracted bus services.

Transfer from Reserve is higher than budget by $142K. This increase includes carry over funds for a vehicle repair, and work done on the Zero Emissions study and the Transit Master Plan.

Salaries and Benefits are lower than budget by $50K due to a staff vacancy.

Administration is higher than budget by $68K. Consulting fees are forecasted to be higher than budget by $107K as carry over project work on transit studies is being done. This

spend offset by a transfer from reserve. Advertising costs are lower than budget by $21K due to the delay of Route 7 and insurance costs are lower than budget by $19K.

Cost of Service Delivery forecast is lower than budget by $673K. The delay of the implementation of Route 7 results in a significant savings for fuel and contracted services totalling $919K. Program supplies and materials are also lower than budget by $66K as the solar lighting project work will be delayed to 2026. Offsetting increases include higher than budgeted vehicle expenses and principal repayment of debt for Transit buses utilizing excess funding and liquidated damages related to transit vehicles.

Capital

Transit net capital forecast is equal to the budget.

Transit Measures:

Measure	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Simcoe County Transit Ridership	126,838	195,450	260,556	297,487	287,511

Financial and Resource Implications

County Council will determine how the surplus will be allocated.

Relationship to Corporate Strategic Plan

E. A Culture of Workplace and Operational Excellence
Definition: Create and maintain a healthy work environment that:

- Supports personal and professional growth.
- Promotes effective, open and inclusive communications.
- Provides services to residents in a fiscally sustainable and responsible manner.

Reference Documents

There are no reference documents associated with this Item.

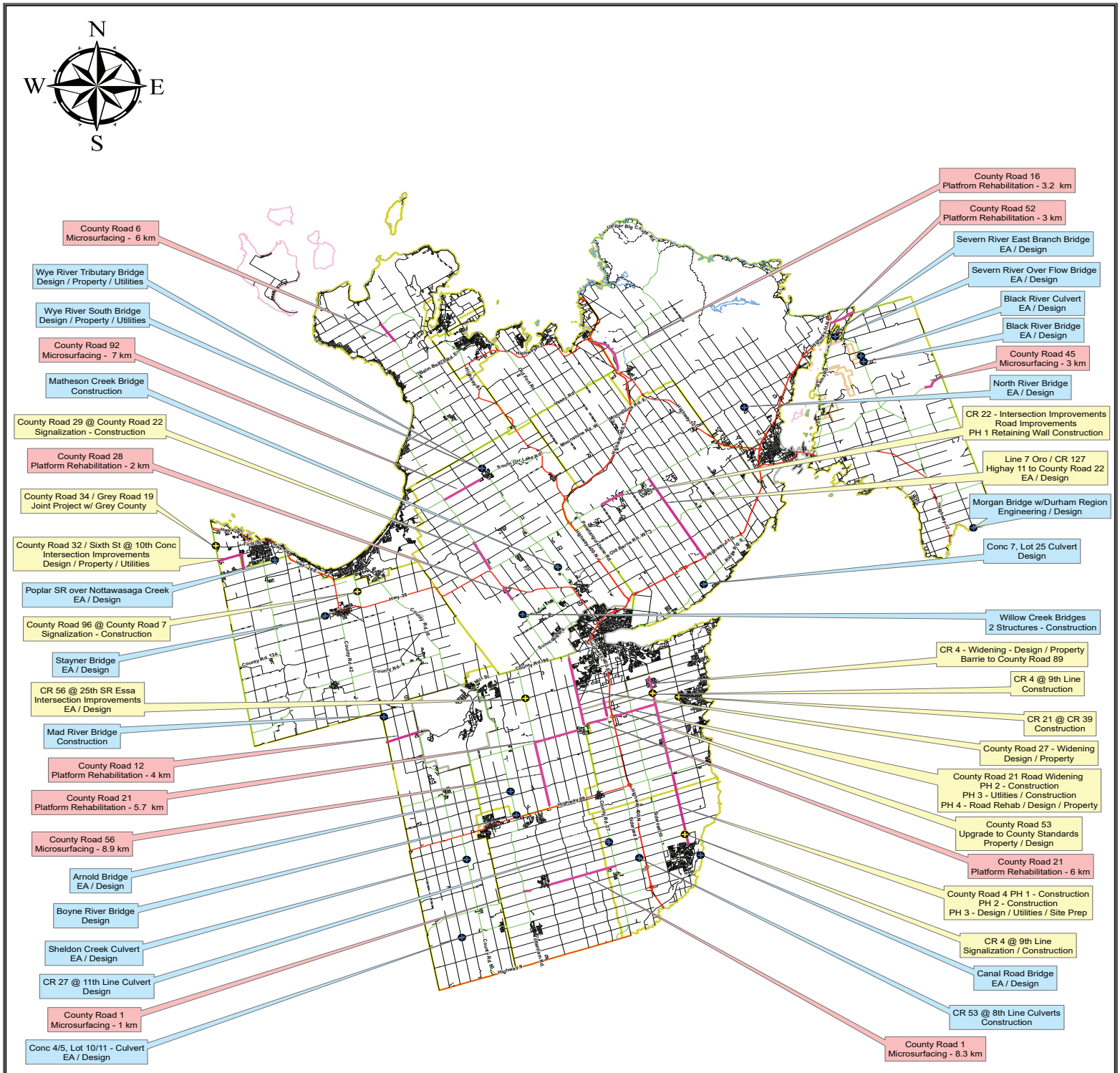
Attachments

There are no attachments to this Item.

Prepared By: Lealand Sibbick, Treasurer

Approvals:	**Date**
Trevor Wilcox, General Manager, Corporate Performance	September 16, 2025
Mark Aitken, Chief Administrative Officer	September 17, 2025

2026 PROPOSED ROADS AND INFRASTRUCTURE CAPITAL BUDGET TRANSPORTATION AND ENGINEERING



BUILDING UP
Roads and Infrastructure

COUNTY OF SIMCOE
Transportation and Engineering

GIS GEOGRAPHICAL INFORMATION SYSTEMS
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